

An Audit

State of Wisconsin 2003-04

2005-2006 Joint Legislative Audit Committee Members

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Legislative Audit Bureau

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Janice Mueller
State Auditor

March 31, 2005

Senator Carol A. Roessler and
Representative Suzanne Jeskewitz, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Roessler and Representative Jeskewitz:

We have completed our financial and compliance audit of the State of Wisconsin, as requested by state agencies to meet the audit requirements of the federal Single Audit Act of 1984, as amended, and the provisions of federal Office of Management and Budget Circular A-133. Our audit covered the period July 1, 2003 through June 30, 2004. In addition to satisfying federal audit requirements, the audit assists us in meeting state audit requirements under s. 13.94, Wis. Stats.

Audit procedures performed at the larger state agencies that administer federal financial assistance programs, including the University of Wisconsin System, consisted of assessing the propriety of revenues and expenditures and of testing internal controls and compliance with laws and regulations related to the administration of federal grant programs. For the smaller agencies and selected University of Wisconsin campuses, our audit procedures were limited to verifying information included in the federally required State of Wisconsin Schedule of Expenditures of Federal Awards and following up on prior-year audit findings. Our audit focused on the 27 federal grants that either exceeded the \$25.2 million threshold used to define major grants or were below this threshold but were selected for review based on the risk-based assessment criteria established by the federal government.

Our report contains the auditor's reports on compliance and internal control and our unqualified audit opinion on the State of Wisconsin Schedule of Expenditures of Federal Awards. The agency narratives contain our comments on internal control deficiencies related to the administration of federal grants, findings of noncompliance for each agency, and the results of our follow-up to prior audit findings. A summary schedule of findings and questioned costs for the current year's audit is also provided, as well as a summary of the status of findings included in our prior audit report for the State of Wisconsin (report 04-2). We note that, overall, state agencies have complied with federal grant requirements and have taken steps to address findings included in the prior-year's single audit report. However, we report internal control deficiencies and several areas of noncompliance, and we identify \$237,797 in questioned costs. This amount represents a small portion of the \$9.3 billion in federal financial assistance administered by the State of Wisconsin.

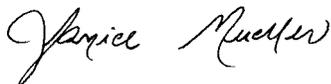
Senator Carol A. Roessler and
Representative Suzanne Jeskewitz
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The federal government will resolve the findings and questioned costs included in our report. Federal agencies are expected to contact state agencies regarding resolution. To assist federal officials in their efforts, state agency contact information is provided in appendices to this report.

In addition to the comments and recommendations included in our report, separate audit communications either have been or will be issued addressing internal control issues and noncompliance with state statutes related to certain accounting transfers and expenditures.

We appreciate the courtesy and cooperation extended to us by agency staff during our audit. Agencies' comments on individual findings, along with their corrective action plans to address our concerns, are included within the agency narratives.

Respectfully submitted,

A handwritten signature in cursive script that reads "Janice Mueller".

Janice Mueller
State Auditor

JM/BN/ss

Introduction ■

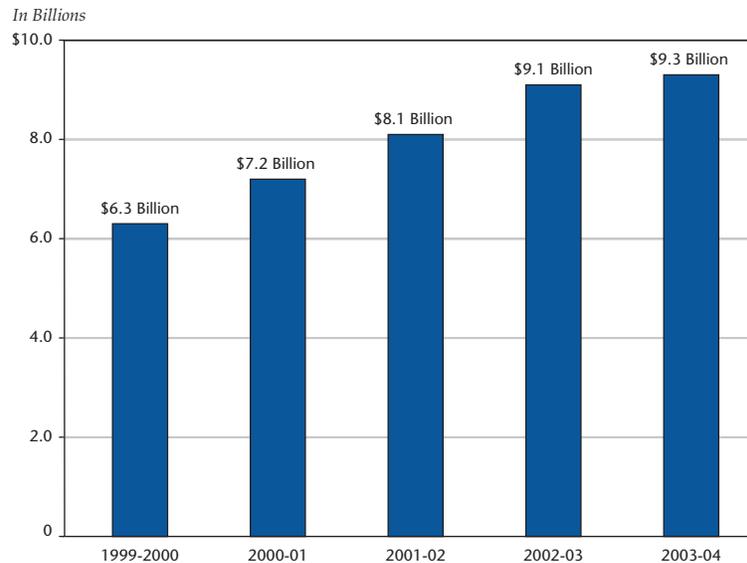
The State of Wisconsin administered \$9.3 billion in federal financial assistance during fiscal year (FY) 2003-04, consisting of \$8.4 billion in cash assistance and \$35.3 million in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$902.7 million in outstanding loan balances. As a condition of receiving federal funds, the State must meet the audit requirements of the federal Single Audit Act of 1984, as amended, and federal Office of Management and Budget (OMB) Circular A-133. We performed this audit for FY 2003-04 at the request of the various state agencies that received federal financial assistance and to meet our audit responsibilities under s. 13.94, Wis. Stats.

Federal rules require that we render an opinion on the State's financial statements; issue a report on the State's internal control and compliance related to financial reporting; and issue a report on the State's compliance with requirements applicable to each major program, on its internal control over compliance, and on its schedule of expenditures of federal awards. Our unqualified opinion on the State's FY 2003-04 financial statements was included in the Comprehensive Annual Financial Report issued by the Wisconsin Department of Administration (DOA) in December 2004 and is available from the State Controller's Office. The other required auditor's reports, along with the agencies' responses to our findings and their corrective action plans, are included in our single audit report. We have submitted this report, along with other required information, to the federal government to fulfill the State's single audit report distribution requirements under OMB Circular A-133.

Federal funds administered by the State have been steadily increasing over the past five years. As shown in Figure 1, federal financial assistance was \$9.3 billion in FY 2003-04, compared to \$6.3 billion in FY 1999-2000, for an increase of \$3.0 billion, or 48.4 percent.

Figure 1

Total Federal Financial Assistance
FY 1999-2000 through FY 2003-04



The increase in federal financial assistance since FY 1999-2000 is attributable to new grant programs authorized during the past several years, as well as to increases in several of the programs administered by the State, such as a \$902.9 million increase in the Medical Assistance (MA) Program.

As shown in Table 1, the State expended \$8.4 billion in federal cash and noncash assistance during FY 2003-04, with the 12 largest federal programs accounting for 80.8 percent of total expenditures. Appendix 1 provides detail on the federal funds expended under these 12 programs over the past five years.

The Medicaid Cluster is the largest federal program administered by the State and accounts for 33.8 percent of Wisconsin's federal cash and noncash assistance. The largest portion of the Medicaid Cluster is MA, which is administered by the Department of Health and Family Services (DHFS). During FY 2003-04, the State expended \$2.8 billion in federal funds under this program, plus an additional \$1.5 billion it provided in general purpose revenue and from the Medical Assistance Trust Fund. In addition, DHFS disbursed \$300.7 million in federal funds and benefits under the Food Stamp Cluster to help low-income households buy food, and \$94.8 million under the Foster Care—Title IV-E program to help provide safe, appropriate substitute care for children who need temporary placement outside their homes.

Table 1

Federal Expenditures
FY 2003-04

Federal Grant Program	FY 2003-04 Expenditures	Percentage of Federal Expenditures
Medicaid Cluster	\$ 2,837,040,384	33.8%
Unemployment Insurance ¹	1,132,318,958	13.5
Highway Planning and Construction Cluster	547,951,423	6.5
Student Financial Aid Cluster	543,552,454	6.5
Research and Development Cluster	473,433,302	5.6
Food Stamp Cluster	300,675,131	3.6
Temporary Assistance for Needy Families	285,748,919	3.4
Special Education Cluster	166,029,106	2.0
Child Care Cluster	153,673,242	1.8
Title I Grants to Local Educational Agencies	148,162,923	1.8
Child Nutrition Cluster	104,493,624	1.2
Foster Care—Title IV-E	94,846,844	1.1
Subtotal	6,787,926,310	80.8
Other Federal Programs	1,613,436,589	19.2
Total	\$8,401,362,899²	100.0%

¹ Consists primarily of insurance benefits paid from employer contributions, in accordance with federal requirements.

² Represents cash and noncash assistance, such as food commodities, but does not include \$902.7 million in outstanding loan balances. Cash and noncash assistance plus outstanding loan balances equal the total federal financial assistance administered by the State of Wisconsin during FY 2003-04, which was \$9.3 billion.

The Department of Workforce Development (DWD) is responsible for 3 of the 12 largest federal programs administered by the State. The largest of these is Unemployment Insurance, which is financed primarily by employer contributions but is subject to federal rules and regulations. DWD expended \$1.1 billion for unemployment benefits and administrative costs during FY 2003-04. In addition, DWD disbursed \$285.7 million in federal funds for the Temporary Assistance for Needy Families (TANF) program and \$153.7 million for the Child Care Cluster.

Other state agencies administering large federal programs include the University of Wisconsin (UW) System, which expended \$543.6 million for student financial aid and \$473.4 million under a variety of research and development grants; the Department of Transportation (DOT), which expended \$548.0 million for the Highway Planning and Construction program; and the Department of Public Instruction (DPI), which expended \$418.7 million to provide funds to local schools

and other entities under the Title I grant program, the Special Education Cluster, and the Child Nutrition Cluster.

The State administers over 750 individual grant programs and 846 research and development grants. As required by OMB Circular A-133, we tested compliance with laws and regulations related to federal grant programs, contracts, and subgrants the State administered. Federal rules allow the auditor to use judgment to select those grants that may contain a higher risk of noncompliance with federal regulations. OMB Circular A-133 categorizes grants as “type A” (large grants) and “type B” (smaller grants). For the State of Wisconsin, type A grants are those grants for which the State expended \$25.2 million or more of federal funds. We reviewed and tested the type A grants that we believe are subject to a higher risk of noncompliance. Federal rules allow the auditor to test lower-risk type A grants only once every three years, rather than each year. Accordingly, we selected about one-third of the lower-risk type A grants to audit this year. In addition, we audited a selection of type B grants, those with expenditures under the \$25.2 million threshold.

Our compliance review focused on the 19 type A grants and 8 type B grants listed in Note 2 to the Schedule of Expenditures of Federal Awards. These grants were administered by 11 different state agencies, including UW System, and accounted for 81.1 percent of the federal financial assistance administered by the State. We also followed up on findings included in our prior audit report for the State of Wisconsin (report 04-2).

In addition to satisfying federal audit requirements, the audit work performed at state agencies assists in meeting state audit requirements identified in s. 13.94, Wis. Stats. The scope of the single audit did not include the federal awards administered by the Wisconsin Housing and Economic Development Authority, which was audited separately by other auditors.

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Auditor's Report ■

Independent Auditor's Report on the State of Wisconsin's Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Basic Financial Statements Performed in Accordance with Government Auditing Standards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin as of and for the year ended June 30, 2004, which collectively comprise the State of Wisconsin's basic financial statements, and have issued our report thereon dated December 21, 2004. The basic financial statements and related auditor's report have been included in the State of Wisconsin's Comprehensive Annual Financial Report for fiscal year 2003-04. We did not audit the following financial statements: the Wisconsin Department of Transportation Revenue Bond Program and Commercial Paper Program, which represent 11 percent of the liabilities of the governmental activities and 3 percent of the liabilities of the aggregate remaining fund information; the Badger Tobacco Asset Securitization Fund, which represents 11 percent of the liabilities of the governmental activities; the Environmental Improvement Fund, which is a major fund and represents 19 percent of the assets and 20 percent of the liabilities of the business-type activities; or the College Savings Program Trust, which represents 2 percent of the assets of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts audited by others, are based solely upon their reports. In addition, we did not audit the financial statements of the discretely presented component units. Those financial statements were audited by other auditors. Our opinion on the aggregate discretely presented component units, insofar as it relates to the amounts

audited by others, is based upon the reports of the Wisconsin Housing and Economic Development Authority, the University of Wisconsin Hospitals and Clinics Authority, and the University of Wisconsin Foundation.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Wisconsin Housing and Economic Development Authority, which were audited by other auditors, were also audited in accordance with these standards. The financial statements of the other funds and component units that were audited by other auditors upon whose reports we are relying were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with *Government Auditing Standards*.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the basic financial statements of the State of Wisconsin for the year ended June 30, 2004, we considered the State's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the State's basic financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements. Reportable conditions are described in Section II of the Schedule of Findings and Questioned Costs as findings WI-04-24 to WI-04-32.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the State of Wisconsin's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* but no other matters that require reporting. This noncompliance is described in Section II of the Schedule of Findings and Questioned Costs as Finding WI-04-33.

We also noted certain additional matters involving the internal control over financial reporting and immaterial instances of noncompliance, which we have reported or will report in separate communications.

This independent auditor's report is intended for the information and use of the management of the State of Wisconsin, the Wisconsin Legislature, federal awarding agencies, and pass-through entities. This independent auditor's report, upon submission to the Joint Legislative Audit Committee, is a matter of public record and its distribution is not limited. However, because we do not provide an opinion on the internal control over financial reporting or on compliance, this report is not intended to be used by anyone other than these specified parties.

December 21, 2004

LEGISLATIVE AUDIT BUREAU
by 
Bryan Naab
Audit Director

Auditor's Report ■

Independent Auditor's Report on the State of Wisconsin's Compliance with Requirements Applicable to Each Major Program, Internal Control over Compliance, and the Schedule of Expenditures of Federal Awards, in Accordance with OMB Circular A-133

COMPLIANCE

We have audited the State of Wisconsin's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2004. The State of Wisconsin's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs, as well as in Note 2 of the accompanying Notes to the State of Wisconsin Schedule of Expenditures of Federal Awards for the year ended June 30, 2004. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the management of Wisconsin state agencies. Our responsibility is to express an opinion on the State of Wisconsin's compliance based on our audit.

The State of Wisconsin's basic financial statements include the operations of the Wisconsin Housing and Economic Development Authority, a component unit, which expended \$130.7 million in federal awards not included in the State of Wisconsin's Schedule of Expenditures of Federal Awards for the year ended June 30, 2004. Our audit, as described below, did not include the operations of the Wisconsin Housing and Economic Development Authority because this component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Wisconsin's compliance with those requirements.

In our opinion, the State of Wisconsin complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as findings WI-04-1, WI-04-2, WI-04-4, WI-04-5, WI-04-7, WI-04-9, WI-04-11 through WI-04-15, and WI-04-18 through WI-04-23.

INTERNAL CONTROL OVER COMPLIANCE

The management of the Wisconsin state agencies is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Wisconsin's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of Wisconsin's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying agency report narratives and in Section III of the Schedule of Findings and Questioned Costs as findings WI-04-1 through WI-04-18, WI-04-22, and WI-04-23.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Wisconsin as of and for the year ended June 30, 2004, which collectively comprise the State of Wisconsin's basic financial statements and have issued our report thereon dated December 21, 2004. Our audit was performed for the purpose of forming opinions on the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This independent auditor's report is intended for the information and use of the management of the State of Wisconsin, the Wisconsin Legislature, federal awarding agencies, and pass-through entities. This independent auditor's report, upon submission to the Joint Legislative Audit Committee, is a matter of public record and its distribution is not limited. However, this report is not intended to be used by anyone other than these specified parties.

March 22, 2005

LEGISLATIVE AUDIT BUREAU
 by 
 Bryan Naab
 Audit Director

Statewide Issues ■

As part of our standard audit procedures, we reviewed internal controls over revenues, expenditures, and the administration of major federal financial assistance programs. We followed up on several issues identified in our prior audits that affected more than one state agency and multiple federal grant programs. While we continue to note concerns with lapses from internal service funds and rate-setting for mainframe computer billing rates, the Department of Administration (DOA) is working with the federal government to resolve the prior-year issues.

Finding WI-04-1: Lapses to the General Fund

Centrally, the State provides various services to other state agencies through several internal service funds and accounts administered by DOA. During FY 2003-04, DOA administered centralized computer processing, telecommunications services, fleet services, financial services, facilities operations and maintenance services, procurement services, and risk management. DOA billed state agencies for services according to their level of use. State agencies, in turn, charged user fees to state and federal accounts and sought reimbursement from the federal government for its share of the charges.

In the event cash balances accumulate in internal service funds or accounts, the State generally adjusts rates to reduce the excess balances. Federal grants benefit from the rate adjustments through lower charges. However, in the event the State uses the available cash balances for other purposes, federal rules require it to return the federal government's fair share of the balances.

During our FY 2002-03 and FY 2001-02 audits, we reported concerns with lapses from internal service funds to the State's General Fund, and we recommended

DOA work with the federal government in determining the federal share of amounts that had been lapsed (findings WI-03-1 and WI-02-3). In addition, to address continuing General Fund budget shortfalls the State continued to lapse funds from the internal service funds to the General Fund during FY 2003-04: \$2,750,000 was lapsed from the technology services fund and \$850,000 was lapsed from the financial services fund during FY 2003-04, as required by state legislation.

DOA has met on several occasions, most recently in August 2004, with U.S. Department of Health and Human Services (DHHS) Division of Cost Allocation (DCA) officials to discuss resolution of these audit findings. DCA issued a final decision in its January 31, 2005 letter to DOA. In that letter, DCA determined that Wisconsin owed the federal government \$14,870,251, including \$12,916,886 in disallowances and \$1,953,365 in interest. The disallowed amount included the federal share of lapses during FY 2002-03 and prior fiscal years, as well as the federal share of the FY 2003-04 lapse of \$2,750,000 from the technology services fund. However, the disallowed amount did not include the federal share of the FY 2003-04 lapse of \$850,000 from the financial services fund.

DOA disagrees with this resolution and has appealed DCA's final decision. However, in order to limit future interest penalties, on March 1, 2005, DOA made a payment of \$12,916,886, the amount of the disallowed costs, to the federal government. DOA made this payment from the excess balances in the internal service funds and, in its appeal, proposed a different methodology for calculating the federal share of the transfers from the internal service funds.

DOA continues to work with DHHS to resolve these findings. However, since DCA's final determination did not consider the \$850,000 lapse from the financial services fund during FY 2003-04, we question an undetermined amount, representing the federal share of the lapsed amount.

Recommendation

We recommend the Wisconsin Department of Administration continue working with the U.S. Department of Health and Human Services to resolve this finding, including resolution of questioned costs for lapses that occurred during the current fiscal year.

Questioned Costs: Multiple Grants: Lapses to the General Fund
= Undetermined

DOA Response and Corrective Action Plan: DOA agrees with the auditor's recommendation. DOA has met on several occasions with officials from DCA to determine what amounts should be returned to the federal government from the lapses made to the State's General Fund. DOA will continue to do so until a resolution is reached.

Finding WI-04-2: Rate-Setting Process

During prior audits, we analyzed mainframe computer billing rates and had concerns with the methodology used by DOA's Division of Enterprise Technology (DET) for assigning costs to various cost pools, finding that federal grants may have subsidized other computer-related costs. Specifically, as previously reported in Finding WI-03-2, the State allocated costs among the various cost pools such that the Central Processing Unit (CPU) rates, and some storage rates were subsidizing unrelated services.

DET continues to take steps to improve its rate-setting process. During our current audit, we found that for FY 2003-04, CPU rates had been reduced by an additional 7 percent and storage rates by an additional 5 percent, resulting in reduced user charges of an estimated \$5.7 million. In addition, for FY 2004-05, DET established cost pools for resource management services and enterprise training services, and it currently is establishing pools for help desk and server consolidation costs. These additional cost pools should assist in accumulating costs for those services and in setting rates so that users pay only for services used.

However, even with these changes, we continue to have concerns that the rates for some cost pools may be too high. Based on FY 2003-04 financial information on a cash basis, and as shown in Table 2, revenues again significantly exceeded expenditures for the CPU, storage, and enterprise output solutions cost pools, which continued to subsidize other cost pools. Since many state agencies allocate costs to federal programs, the federal government may have been overcharged for mainframe computer costs during FY 2003-04.

Table 2

Mainframe Services
FY 2003-04

Cost Pool	Revenues Over (Under) Expenditures
CPU	\$19,340,810
Storage	4,405,092
Enterprise Output Solutions	3,080,109
Small Agency Support Initiative	(1,676,315)
Server Co-location Services	(2,785,408)
Mainframe Printing	(2,166,957)
Web Hosting	(2,849,414)

While DET continues to take steps to reduce rates, its staff have expressed concerns with changing the rate structure dramatically over a short period of time because that action may have a negative impact on users. DET believes most agencies do not have the budget flexibility to absorb additional costs or to accommodate significant fluctuations in rates from year to year. As we reported last year, DET had begun to prepare reports and analyze the financial position of each cost pool within mainframe services, which would allow staff to better assess the performance of each pool over time and to adjust rates at a steady but not dramatic pace.

However, DET does not analyze the financial position or cash balance of each individual cost pool within mainframe services on an ongoing basis. Instead, it uses current-year revenue and expenditure information to set rates, without taking into consideration either surplus or deficit balances that may have accumulated over time in individual cost pools. DET only analyzes any accumulating cash surpluses or deficits for all mainframe cost pools combined.

During our prior audit, DHHS officials indicated that DET should be maintaining cash balance information at the individual cost pool level. This would allow it to monitor the performance of individual cost pools over time, ensuring that revenues are generated to cover expenditures and that balances are not accumulating or subsidizing other cost pools.

While we recognize the difficulties DET faces in this area, we believe it should work with DHHS officials in determining an agreed-upon approach to monitoring accumulating balances in the individual cost pools and adjusting rates accordingly, to ensure that federal programs are not overcharged for services they receive.

It should be noted that a portion of profits generated during FY 2003-04 was used to fund lapses to the State's General Fund, as discussed in Finding WI-04-1. Therefore, in resolving any concerns related to the profits generated by these user rates, costs questioned in Finding WI-04-1 should be taken into consideration.

Recommendation

We recommend the Wisconsin Department of Administration's Division of Enterprise Technology work with U.S. Department of Health and Human Services officials to determine an agreed-upon approach to monitoring and setting rates for individual cost pools in the mainframe services account.

Questioned Costs: Multiple Grants: Rate-Setting Process = Undetermined

DOA Response and Corrective Action Plan: DET will continue to work toward realigning rates for billable services with the cost of providing those services. For FY 2004-05, additional cost centers have been established for enterprise technical training, resource management services, and help desk services so that specific users of these services can be charged for the cost of providing them. A system to track registrations for training and to facilitate charging users for their training has also been established.

In addition to new billable rates or cost centers, DET will continue to evaluate existing rates to assess whether any of them can be revised to include a portion of the deficits. For instance, DET is considering inclusion of up to 20 percent of the deficit for Web Hosting in the next rate calculation for FY 2005-06. It is essential that as these rate changes are considered, the net fiscal impact of the rate changes on our customers is also assessed in order to provide stability and predictability while adjusting rates.

Repayment of Prior-Year Questioned Costs

In our prior audit, we reported concerns with the source of funding used by DOA in repaying \$2,983,822 in questioned costs identified in an earlier audit related to mainframe services rate setting (Finding WI-03-3). DOA used balances from the Technology Services Internal Service Fund, including the mainframe account, to repay these questioned costs. As previously noted, the excess balances were generated based at least partially on charges to federal grants. Therefore, DOA repaid a portion of the questioned costs with surpluses that resulted from overcharges to federal grants.

DOA is in the process of resolving this issue with the federal government. DOA met with DHHS officials in August 2004. As requested, in February 2005 it determined and provided to DHHS the federal participation rate for the various internal services, including those in the technology services internal service fund. For example, DOA determined that approximately 35 percent of the technology services fund's charges are related to federal grants. The amount of any repayment may vary from the preliminary calculation of federal participation.

Statewide Issues Summary of Findings and Questioned Costs FY 2003-04

Noncompliance Findings Affecting Multiple Grants

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-1		Multiple Grants	Lapses to the General Fund*	Undetermined
WI-04-2		Multiple Grants	Rate-Setting Process*	Undetermined

* Repeat finding from audit report 04-2.

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 2 of this report.

Department of Health and Family Services ■

The Wisconsin Department of Health and Family Services provides a wide range of services to clients in communities and institutions, regulates certain care providers, and supervises and consults with local public and voluntary agencies. It administers state and federal programs involving public health, mental health, substance abuse, long-term care, services to the disabled, medical assistance, and children's services. DHFS disbursed \$6.6 billion during FY 2003-04; federal grants to the State financed \$3.7 billion of that amount.

As part of our standard audit procedures, we reviewed DHFS's internal controls over revenues, expenditures, and the administration of federal financial assistance programs. We tested compliance with grant requirements for seven type A grants and two type B grants. Overall, internal controls were adequate, and the agency complied with the grant requirements for the programs we tested. However, we have findings related to Foster Care—Title IV-E (catalog #93.658); Adoption Assistance (catalog #93.659); the Medical Assistance (MA) Program (catalog #93.778); the State Children's Insurance Program (CHIP) (catalog #93.767); and the Block Grants for Prevention and Treatment of Substance Abuse (catalog #93.959). We also followed up on the progress DHFS has made in implementing findings WI-03-4 through WI-03-12 of our FY 2002-03 single audit report.

Federal Reporting and Claiming of Expenditures— Foster Care and Adoption Assistance

DHFS is required to prepare the quarterly expenditure report for Foster Care—Title IV-E and the Adoption Assistance program. This report includes payments to foster care providers and adoptive families for federally eligible cases, and costs to

administer each of the programs. This report is critical because it is used to calculate the federal government's share of both programs' costs. Preparation of the report is complex because costs are accumulated from various sources, including the Wisconsin Statewide Automated Child Welfare Information System (WiSACWIS), DHFS's accounting system, DHFS's and the counties' time studies, and the Community Aids Reporting System (CARS).

We reviewed DHFS's procedures to prepare this report. We are concerned because DHFS did not claim all eligible costs incurred in administering the Adoption Assistance program, resulting in failure to maximize federal reimbursements. In addition, we identified errors in the preparation of the June 2004 quarterly report that resulted in overclaiming federal reimbursement.

Finding WI-04-3: Failure to Claim Adoption Assistance Contract Costs

DHFS enters into various contracts with Wisconsin counties and nonprofit organizations to provide foster care and adoption assistance services at the local level. The contracts are established on CARS, and counties and nonprofit organizations request monthly reimbursement for contract costs. At the time the contracts are entered into, DHFS reviews them to determine whether their costs are eligible for reimbursement under various federal programs. If eligible for reimbursement, the payments processed through CARS are charged to the appropriate federal funding source on DHFS's accounting system. Monthly, CARS generates reports summarizing payments made against the contracts.

Because they are used to determine the claim for federal reimbursements, it is important that DHFS includes all eligible costs in the quarterly reports. However, we determined that, apparently due to oversight, DHFS did not include certain costs incurred under 12 calendar year 2003 contracts and 13 calendar year 2004 contracts for recruiting adoptive parents in Milwaukee County and providing termination-of-parental-rights services. Both types of services are administrative in nature, and 50 percent of the federally eligible costs are reimbursed.

Because costs for these contracts were not included in the quarterly reports, DHFS did not claim reimbursement for the federal government's share under the Adoption Assistance program. One contract has been in place for many years, and the remaining contracts have been in place since January 2003. We discussed our concerns with DHFS staff, who agreed that expenditures under these contracts were mistakenly not included on the quarterly expenditure reports used to claim federal reimbursement under the Adoption Assistance program. In response to our audit inquiries, DHFS staff calculated the federal share of these expenditures from January 2003 through December 2004 and included a claim for \$729,632 in its December 2004 quarterly report. These funds will be credited to appropriations established for providing adoption and foster care services.

Foster Care—Title IV-E is a significantly larger program than Adoption Assistance and has many more contracts. In response to our finding, DHFS staff plan to review contracts with counties and nonprofit organizations, to ensure that all Foster Care—Title IV-E costs are being appropriately claimed for federal reimbursement in the quarterly reports.

Recommendation

We recommend the Wisconsin Department of Health and Family Services investigate whether additional contracts for foster care and adoption assistance services need to be claimed for federal reimbursement and ensure all allowable costs under contracts for foster care and adoption assistance services are claimed for reimbursement from the federal government.

Questioned Costs: Adoption Assistance (catalog #93.659, award #s G0401WI1407 and G0301WI1407): Failure to Claim Adoption Assistance Contract Costs = None

DHFS Response and Corrective Action Plan: The Bureau of Fiscal Services has determined the federal share of the eligible costs under the contracts identified during the audit. Federal reimbursement for all eligible costs has been requested and claimed for the quarter ending December 31, 2004. This report was submitted and certified on March 1, 2005. The Bureau of Fiscal Services will also determine whether any other eligible costs can be claimed under additional contracts for foster care and adoption assistance services.

Finding WI-04-4: Errors in Administrative Costs Claimed in June 2004 Quarterly Report

As noted, preparation of the quarterly expenditure reports is complex. Despite the complexity, our prior single audit tests found the reports to have been accurately prepared. However, in FY 2003-04 the position responsible for preparing these reports became vacant, and responsibilities had to be reassigned. In response, because of the complexity of the report and the fact that it serves as the basis for drawing federal reimbursements, DHFS assigned these responsibilities to a staff person with many years of experience at DHFS, but who was new to preparing the quarterly report. DHFS provided training, reasonableness checks, and supervisory approval of the quarterly reports. Nevertheless, it appears these steps were not sufficient. In our review of the June 2004 quarterly report, we identified errors in the claim for federal reimbursement of administrative expenditures and calculated that DHFS overclaimed \$913,949 in federal funding under Foster Care—Title IV-E and underclaimed \$142,669 in federal funding for the Adoption Assistance program, for a net overclaim of \$771,280 for the June 2004 quarter. Specifically, we found:

- DHFS calculated that 82.48 percent of Milwaukee County foster care cases were eligible under Foster Care—Title IV-E, while we calculate that the true rate was 78.99 percent. This error occurred because amounts were not properly carried forward from one spreadsheet to another, and it further resulted in incorrect eligibility rates being used in claiming countywide and statewide costs. Because the calculated eligibility rates were higher than the correct rates, DHFS's claim for federal reimbursement of administrative costs under Foster Care—Title IV-E exceeded the allowable amount by \$225,583.
- Keying errors were made in the spreadsheet used to calculate the claim for WiSACWIS development costs, resulting in an overclaim of \$714,459 for federal reimbursement under Foster Care—Title IV-E.
- An error was made in the spreadsheet used to accumulate quarterly administrative costs for both programs, resulting in an underclaim of \$26,093 in federal reimbursement of administrative costs for Foster Care—Title IV-E and an underclaim of \$142,669 for the Adoption Assistance program.

We note that reporting errors are generally cumulative during the fiscal year and that errors that may have been included in reports for the first three quarters of the fiscal year would likely be detected during the preparation of the final quarterly report. However, for the errors found in the calculation of the eligibility rates and the error in the spreadsheet used to accumulate quarterly administrative costs, corrections may not have been made in following quarters. Therefore, we believe the accuracy of the eligibility rates should be verified in all reports prepared during our audit period, and any spreadsheet errors similar to those found in the June 2004 report should be corrected.

We discussed our findings related to the June 2004 report with DHFS staff. Adjustments for the errors were processed in the December 2004 quarterly report, which was submitted to the federal government on March 1, 2005. Because the identified amounts overclaimed from the federal government have been returned, we do not question costs.

Recommendation

We recommend the Wisconsin Department of Health and Family Services:

- *review the quarterly reports prepared for previous quarters of fiscal year 2003-04 to ensure the accuracy of the calculated eligibility rates and identify any spreadsheet errors; and*

- *take more care in preparing future quarterly reports, and provide necessary supervisory review to ensure accurate claims for federal reimbursement.*

Questioned Costs: Foster Care—Title IV-E (catalog #93.658, award #G0401W11401): Errors in Administrative Costs Claimed in June 2004 Quarterly Report = None

Questioned Costs: Adoption Assistance (catalog #93.659, award #G0401W11407): Errors in Administrative Costs Claimed in June 2004 Quarterly Report = None

DHFS Response and Corrective Action Plan: The Bureau of Fiscal Services has reviewed the reporting errors identified by the auditors. We have verified the overclaimed and underclaimed amounts. The amounts vary slightly from the amounts identified by the auditors. The variances were discussed and mutually agreed upon with the auditors. The overclaimed and underclaimed amounts from the June 2004 quarterly report are included in the report for the quarter ending December 31, 2004. This report was submitted and certified on March 1, 2005.

The Bureau of Fiscal Services will review the quarterly reports prepared for previous quarters of FY 2003-04 and ensure the accuracy of the calculated eligibility rates. Any adjustments to be returned or claimed will be included in the report for the quarter ending March 31, 2005. The Bureau of Fiscal Services will put controls in place that could include additional supervisory and/or peer oversight to ensure that future claims are accurate.

Finding WI-04-5: Data Matches

DHFS administers the Medical Assistance Program, which provides payments for health services provided to qualified individuals. For purposes of administering MA, DHFS has entered into contracts with counties and tribes. These contracts require that local agencies perform eligibility determination functions, such as obtaining information from program applicants and entering the information into the statewide Client Assistance for Reemployment and Economic Support (CARES) computer system used for determining eligibility for various income-maintenance programs. To assist county and tribal staff in making eligibility determinations, DHFS has provided manuals and other policy and procedures documents.

Federal regulations require states to use the Income and Eligibility Verification System (IEVS) to verify wage and other information that is provided by individuals applying for assistance and used in making eligibility determinations. As part of IEVS, DHFS is required to perform data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

- state wage information maintained by the State Wage Information Collection Agency (SWICA);
- unemployment compensation information maintained by the Division of Unemployment Insurance within the Wisconsin Department of Workforce Development; and
- information about net earnings from self-employment and benefit and other information available from the Social Security Administration.

The data matches may identify discrepancies between the information in CARES and the information in other databases. Federal regulations require staff to investigate and complete actions on 80 percent of the identified discrepancies within 45 days of the data match, and on all discrepancies within 90 days of the match. State policies and procedures require staff to record on a disposition screen in CARES the actions taken in response to the discrepancies.

DHFS has programmed CARES so that case records are automatically updated to reflect some of the information available from external databases. For example, as of October 23, 2004, benefit information obtained from Social Security Administration databases through the data match process is used to update CARES case records automatically.

However, the results of other data matches do not automatically update CARES. Rather, staff at the local agencies responsible for making eligibility determinations are required to resolve any discrepancies identified by the data matches and, if appropriate, to update the information in CARES to ensure it is accurate.

It appears the State needs to take additional steps to ensure compliance with federal data match requirements and to verify that the most accurate information available is used to make eligibility determinations. We tested local agency responses to 60 discrepancies identified through data matches—20 each from the data matches with SWICA, unemployment compensation, and Social Security Administration benefit information—from July 1, 2003 through June 30, 2004. Because CARES had not yet been programmed to use benefit information from the Social Security Administration databases to update case information automatically, local staff were responsible for investigating discrepancies. We found that as of January 2005, more than 180 days since the last discrepancy had been identified, follow-up actions were not noted on the disposition screen in CARES for 21 cases, including:

- 8 of 20 cases in which discrepancies were identified through data matches with SWICA;
- 5 of 20 cases in which discrepancies were identified through data matches with unemployment compensation; and

- 8 of 20 cases in which discrepancies were identified through data matches with Social Security Administration benefit information.

We discussed our findings with DHFS staff, who noted that local agencies may have investigated such discrepancies and updated the information in CARES, but failed to record those efforts on the disposition screen. However, based on the documentation we reviewed, it does not appear that the State complied with federal regulations and followed up on all discrepancies within 90 days of the data match. As a result, it is not known whether the most accurate information available is used to make eligibility determinations, and it is possible that some individuals received services for which they were not eligible.

The State should take additional steps to ensure compliance with federal requirements. For example, DHFS could reemphasize the need to comply with federal requirements. In addition, DHFS could identify local agencies that are not acting on discrepancies within the required time frame and work closely with those agencies to ensure reasonable actions are taken to investigate the data match results.

Recommendation

We recommend the Wisconsin Department of Health and Family Services take effective measures to ensure counties and tribes follow up on discrepancies identified through data matches between CARES and other databases.

Questioned Costs: Medical Assistance Program (catalog #93.778, award #s 050405WI5028 and 050305WI5028): Data Matches = Undetermined

DHFS Response and Corrective Action Plan: DHFS currently instructs local agencies to follow a clearly defined process for validating IEVS data as required by federal regulations. Data matches are automated processes in which the data, entered by the local agency worker and used to determine eligibility for income maintenance programs, are compared with data from third party sources. Automated matches are performed between CARES and the SWICA, unemployment insurance, and Social Security Administration systems, including NUMIDENT and BENDEX. The SWICA match is run quarterly, and the Social Security Administration and unemployment insurance data exchanges are run monthly.

Whenever a data match is performed, a message is sent to all CARES users. CARES displays a list of cases, by worker, in which a discrepancy has been identified between the worker-entered data in CARES and the data most recently received from the third-party data source. These lists can be retrieved online in CARES by workers, supervisors, and DHFS staff.

The federally defined time lines for processing these potential discrepancies, as well as the actions that local agencies need to take, are clearly and specifically delineated in Chapter 10 of the CARES Guide. For example, in

section 10.2.6, it specifies that when a match report is received for a participant, local agency workers must contact the participant or a third party to clarify the data discrepancies, update the case record with new information, process any necessary overpayments or supplements, and record the action taken on a disposition update screen in CARES.

Unresolved matches more than 45 days old are displayed by agency and by individual worker in automated reports. There are 32 different reports created to assist workers and their supervisors in identifying discrepant data and taking steps to reconcile them within the federally defined time lines.

DHFS has found that tracking this process using a separate disposition screen has not been the most reliable mechanism for monitoring compliance. We have found that completion or lack of completion of these dispositions is not an accurate indication of whether or not the data match was correctly processed.

Although we feel the automation of the data matches and the process defined for workers to be complete, detailed, and compliant with federal regulations, based on the findings of the Legislative Audit Bureau, it appears that additional means should be implemented to ensure that DHFS-defined processes are followed.

The following corrective actions are planned:

- Division of Health Care Financing staff will immediately research the 21 cases identified by the auditors. These staff will follow up with responsible workers and supervisors to make any required adjustment that we identify and to clearly explain the process that should be followed. Note that the eight Social Security Administration-sourced discrepancies would not occur under the new auto-update procedures for Social Security Administration data.
- The Division of Health Care Financing will provide local agencies with a written reminder of the direction provided in the CARES Guide. We will restate the responsibilities of the local agency workers and supervisors and the importance of the data match disposition in ensuring correct eligibility determinations and payment accuracy.
- The Division of Health Care Financing will review processes associated with disposition of data matches, including alerts and follow-up reports, to identify ways that the process can be improved to facilitate these for the workers and their supervisors.

- The Division of Health Care Financing will incorporate a review of data match disposition processing into the Medicaid Quality Assurance review protocol. This process will be included as part of either the Medicaid Eligibility Quality Control special projects or as part of the federally required Payment Error Rate Measurement program that will be implemented in October 2005.

Based on the findings of these reviews, the Division of Health Care Financing will identify appropriate corrective action measures for local agencies to meet data match disposition requirements. They will follow the same guidelines outlined in the Income Maintenance Contract Addendum to the State/DHFS Contract.

Block Grants for Prevention and Treatment of Substance Abuse

During FY 2003-04, DHFS expended \$26.2 million under the Block Grants for Prevention and Treatment of Substance Abuse, referred to as SAPT. DHFS awards 95 percent of SAPT funds to county agencies, local service providers, and other state agencies for planning, evaluating, and carrying out activities to prevent and treat substance abuse. As allowed by federal regulations, DHFS retains up to 5 percent of the funds for administration. In our review of this program, we identified concerns related to the documentation of compliance with maintenance-of-effort and earmarking requirements. We further identified expenditures charged to the program that were outside the period of availability.

Finding WI-04-6: Maintenance of Effort and Earmarking

Federal SAPT regulations require that expenditures for certain services be maintained at certain established levels, which are generally based on amounts spent in a prior year. Further, SAPT has earmarking requirements that place a minimum or maximum on the amount of the current year's grant award that can be spent on three specific categories of services. At the end of the grant award, DHFS is to obtain expenditure information from the entities awarded SAPT funding or from DHFS's accounting system and to prepare the Uniform Application report, which includes tables that summarize SAPT expenditures by categories of service and is used by the federal government to determine whether the maintenance-of-effort and earmarking requirements were met.

Documenting and reporting compliance with these requirements has been an area of concern in prior audits conducted by the Legislative Audit Bureau and by federal reviewers. Our current review of the Uniform Application report for federal fiscal year (FFY) 2003-04 and other items reported to the federal government indicates that there are continuing concerns with DHFS's federal reporting for the SAPT grant. For example:

- While DHFS developed a form that subrecipients were to complete to report expenditures for services provided to pregnant women and women with dependent children, DHFS staff were unable to show that the information in the Uniform Application report was based upon the information reported in these forms. Further, DHFS staff could not provide us supporting documentation for the budgeted amounts reported for pregnant women and women with dependent children in the Uniform Application report.
- Because staff were unaware that actual expenditure information was available, DHFS reported budgeted amounts, rather than actual amounts, on the Uniform Application report for primary prevention programs for individuals who do not require treatment for substance abuse.
- In August 2002, the federal government instructed DHFS to exclude from the calculation of the average SAPT expenditures for the State as a whole expenditures reported by subrecipients as local match, and those expenditures funded by local tax assessments, because those expenditures were not under the control of the State. The federal government requested that DHFS recalculate state expenditure amounts for FY 1993-94 through FY 2000-01. We reviewed the revised calculations, which were reported in a separate letter to the federal government, and noted that they were based on calendar year rather than fiscal year information, as was requested.
- While compliance is not required to be reported to the federal government, DHFS staff were unable to show that amounts expended for providing treatment services in penal or correctional institutions did not exceed the federal maximum, which is established as the amount expended for these services in FFY 1990-91. Staff were unable to show us the amount expended in FFY 1990-91 in order to verify compliance with this maintenance-of-effort requirement. We note that we were able to verify compliance through other sources.

It appears that these reporting and documentation concerns are the result of staff turnover and not carefully following federal requirements. Although the errors and lack of supporting documentation did not affect the federal funds received by the State, DHFS needs to ensure amounts reported to the federal government to determine compliance with federal requirements are accurate and supported.

☑ Recommendation

We recommend the Wisconsin Department of Health and Family Services take more care in documenting and reporting the various maintenance-of-effort and earmarking requirements for the Block Grants for Prevention and Treatment of Substance Abuse.

Questioned Costs: Block Grants for Prevention and Treatment of Substance Abuse (catalog #93.959, award #s 2003C96T034 and 2004C96T034):
Maintenance of Effort and Earmarking = None

DHFS Response and Corrective Action Plan: The Division of Disability and Elder Services will ensure accurate expenditure information is reflected on the SAPT Uniform Application. It will use the supplemental reporting form to obtain the required detailed information from all grantees. In addition, it will be meeting in spring 2005 with the vendors and county agencies to address the reporting concerns from the agencies that facilitate in the delivery of services.

Since Division of Disability and Elder Services staff are now aware that actual expenditure information for the primary prevention program is available, they will report the actual expenditure information on the Uniform Application form.

The federal government redefined types of expenditures and tax revenue that states could report as maintenance of effort and asked the Division of Disability and Elder Services to recalculate the state expenditure amounts for FY 1993-94 through FY 2000-01. Since the contract between DHFS and counties is based on a calendar year, calendar information was provided. The Division of Disability and Elder Services agrees to disclose in the Uniform Application that the maintenance-of-effort information is being reported on a calendar year rather than the state fiscal year, due to the contractual relationship with the counties.

The Division of Disability and Elder Services agrees to maintain FFY 1990-91 expenditure documentation for providing treatment services in penal or correctional institutions to enable verification of compliance of the related maintenance-of-effort requirement.

Finding WI-04-7: Period of Availability

Federal regulations allow the State two years to obligate and expend the SAPT grant award. For instance, goods and services charged to the FFY 2001-02 grant award must be received or provided by September 30, 2003. However, we found that DHFS staff mistakenly believed that provided the funds were obligated by the end of the two-year period, DHFS was allowed an additional 90 days after this period to receive the goods or services.

We reviewed transactions charged to the FFY 2001-02 grant award and identified three expenditures, totaling \$6,513, that were related to services performed or goods delivered after September 30, 2003 and, therefore, are not allowable charges for the FFY 2001-02 grant. We discussed the period of availability requirement with DHFS staff, who now agree that goods and services must be received or provided within the two-year period.

On February 21, 2005, DHFS transferred the \$6,513 in expenditures charged to the FFY 2001-02 grant beyond the period-of-availability to the FFY 2002-03 grant. Subsequently, to fully expend the FFY 2001-02 grant, DHFS charged eligible expenditures to the FFY 2001-02 grant that were for services provided within the period of availability. Because the appropriate adjustments have been made, we do not question costs.

Recommendation

We recommend the Wisconsin Department of Health and Family Services ensure that expenditures charged to the Block Grants for Prevention and Treatment of Substance Abuse are for services provided or goods received within the two-year period allowed by federal regulations.

Questioned Costs: Block Grants for Prevention and Treatment of Substance Abuse (catalog #93.959, award #2C96T034): Period of Availability = None

DHFS Response and Corrective Action Plan: DHFS agrees with the recommendation and has made the appropriate adjustments to transfer the three expenditures, totaling \$6,513, to the appropriate grant year.

Finding WI-04-8: Prior Service Cost Credit

The Wisconsin Retirement System is a multiple-employer pension plan that was established to provide pension benefits for state and local government employees. Employers make retirement contributions to the Wisconsin Retirement System, and when an employee works on a federally funded program, a share of the retirement payments may be charged to the federal program. Before January 2003, one component of the retirement payment related to a liability established for unfunded prior service costs.

As authorized in 2003 Wisconsin Act 33, the State in December 2003 issued annual appropriation bonds to pay off its unfunded prior service cost liability. However, the State paid off its liability calculated as of January 2003. Because agencies had made payments for the liability during calendar year 2003, the retirement system provided the Department of Administration a credit for the amount of the calendar year 2003 payments. In addition, since January 2004, state agencies made payments to the Department of Administration based on amounts originally budgeted to pay the unfunded prior service cost liability. These credits and payments to the Department

of Administration were available for other purposes, including lapses to the State's General Fund.

State agencies generally charged federal grant programs and received federal reimbursement for a portion of both the calendar year 2003 payments made to the retirement system and the payments made to the Department of Administration for January through June 2004.

2003 Wisconsin Act 33 provided that the federal share of the credits and amounts paid to the Department of Administration be returned to the federal government. In March 2004, the Department of Administration requested agencies to calculate the federal share of FY 2002-03 retirement payments, to be used as an estimate for the federal share of actual FY 2003-04 costs. These estimated amounts were then used by the Department of Administration to calculate an initial estimate of the federal share of the credits for calendar year 2003 payments, as well as the federal share of the payment made by agencies for January through June 2004. These amounts were credited to state agency accounts in May 2004, with instructions that the credits be refunded to federal programs based on their relative share of the original payments. In November 2004, state agencies were instructed to report the actual federal share of retirement payments made during FY 2003-04. Based upon these amounts, the Department of Administration will adjust the amounts credited to state agencies for FY 2003-04, estimate the FY 2004-05 credit, and return the net credit amount to agency accounts in spring 2005, with the expectation that agencies will return the credit to the federal government.

DHFS received an initial credit, based on FY 2002-03 retirement payments, for \$863,456 and appropriately credited federal programs for this amount. However, we found that DHFS made an error in summarizing the federal share of FY 2002-03 retirement payments, resulting in an understatement in the initial credit received by DHFS by approximately \$500,000. DHFS has discussed this error with the Department of Administration, and it was agreed that any required adjustment to the credit will be made when the final credits are determined based on actual retirement payments charged to federal programs during FY 2003-04.

We do not question any costs during our current audit because the initial credit of \$863,456 was an estimate based on prior-year information, and because the credit will be adjusted in spring 2005 based on actual expenditures charged to federal grant programs during FY 2003-04. DHFS will need to continue to work with the Department of Administration and ensure that the federal share of the credits based on actual expenditures is returned to the federal government when it is made available to DHFS.

Recommendation

We recommend the Wisconsin Department of Health and Family Services return to the federal government the full credit, based on actual costs, for the period January 2003 through June 2004, upon receipt from the Wisconsin Department of Administration.

Questioned Costs: Multiple Grants: Prior Service Cost Credit = None

DHFS Response and Corrective Action Plan: DHFS agrees with this recommendation and will continue working with the Wisconsin Department of Administration to properly receive and return the federal share of credits based upon actual expenditures.

Prior Audit Follow-Up

As part of our current audit, we followed up on DHFS's progress in addressing Finding WI-03-4 through Finding WI-03-12 of our FY 2002-03 single audit report. DHFS has addressed our concerns related to eligibility determinations for Adoption Assistance, the federally required review of the system used to make MA and CHIP payments to health service providers, and maintenance-of-effort policies for the Preventive Health and Health Services Block Grant (catalog #93.991). It appears that corrective actions are no longer needed to address concerns related to the documentation of eligibility determinations for MA and CHIP and to suspension and debarment certifications. However, DHFS needs to continue its efforts in making retroactive claim adjustments for payments to child care agencies, and it has not yet resolved with the federal government concerns related to the awarding procedures for the Safe and Drug-Free School program (catalog #84.186). Further, while DHFS has taken steps to reconcile expenditures for MA and CHIP, continued efforts are still needed.

Finding WI-04-9: Reimbursements for Child Care Agencies

DHFS disbursed \$94.7 million in federal funds during FY 2003-04 under Foster Care—Title IV-E, which helps the State provide safe, appropriate substitute care for children who are under its jurisdiction and need temporary placement and care outside their homes. As part of this program, DHFS contracts with certain child care agencies, consisting of group homes and residential care centers, to provide food, clothing, shelter, and daily supervision to foster children in group settings. A portion of the payments to these child care agencies is reimbursed by the federal government under Foster Care—Title IV-E and MA. The remainder is funded by the State.

The procedures to determine the federal reimbursement rates for child care agencies are complex. The reimbursement rates are formalized by the DHFS Division of Children and Family Services, based on estimates of costs provided by the agencies. The Bureau of Fiscal Services is responsible for claiming federal funds under Foster Care—Title IV-E and MA on an estimated basis during the calendar year in which services are provided, and then completing an analysis to retroactively adjust the federal reimbursements based on rates determined using the actual costs incurred by the child care agencies as reported in audited financial reports from these agencies.

Retroactive claim adjustments are a necessary part of the process because the estimated rates used initially to claim federal reimbursement may vary from the audited rates based on actual costs incurred by the child care agencies. The retroactive claims process differs depending on whether the cases were maintained on WiSACWIS, the system currently used for foster care cases, or the Human Services Reporting System (HSRS), which was the prior system. In 1999, the State implemented WiSACWIS for Milwaukee County cases, as well as for cases under the responsibility of the Division of Children and Family Services. Subsequent to 1999, additional counties began using WiSACWIS, and as of December 2004, all but three counties used WiSACWIS.

In our prior audit, we noted concerns because the Bureau of Fiscal Services had not completed retroactive claim adjustments since March 1999 for cases maintained on WiSACWIS, and not since March 1996 for cases maintained on HSRS (Finding WI-03-4).

DHFS continues to implement corrective action to address this concern. In our prior audit, we noted that for those cases processed on HSRS, DHFS was in the process of drafting reports for the retroactive claim adjustments and that it was expected to take several months to complete all reports. DHFS completed its review for the period April 1996 through September 1996 and claimed an additional \$12,931 in federal reimbursements under Foster Care—Title IV-E in June 2004, and an additional \$30,438 under MA in December 2004. However, during this process, DHFS discovered that “manual claim adjustments” made to cases maintained on HSRS were not reflected in the report used to determine the retroactive claim, and DHFS suspended its efforts to make retroactive claims until it could assess the impact of these manual claim adjustments. Currently, DHFS is compiling a listing of cases with manual claim adjustments. Once this process is complete, DHFS intends to process a revised claim adjustment for the period April 1996 through September 1996 and to calculate the retroactive claim adjustments related to HSRS cases for all periods after September 1996. This process is expected to take several months.

As noted, adjustments related to cases maintained on WiSACWIS have not been processed since March 1999. In our prior audit, we indicated that in January 2004, DHFS had implemented enhancements to WiSACWIS that would automatically calculate these adjustments based on the audited rates and that the claim adjustments were expected to be processed in April 2004. However, the enhancement was unable to process the WiSACWIS claim adjustment. DHFS is currently working on an additional program enhancement, which is expected to be completed in March 2005. DHFS staff informed us that once this enhancement is in place, staff will enter the audited rates for child care agencies and the claim adjustments will be calculated.

Because adjustments have not been made, it is unknown whether the State under- or overclaimed federal reimbursement for the care provided to children in these child care agencies. However, we do not question any costs because the process undertaken by DHFS will result in adjustments to claimed amounts on future quarterly reports, in accordance with federal regulations.

☑ Recommendation

We recommend the Wisconsin Department of Health and Family Services' Bureau of Fiscal Services continue efforts to complete retroactive adjustments for reimbursements for child care agencies.

Questioned Costs: Foster Care—Title IV-E (catalog #93.658, award #s G0401WI1401, G0301WI1401, G0201WI1401, G0101WI1401, G0001WI1401, and G9901WI1401): Reimbursements for Child Care Agencies = None

Medical Assistance Program (catalog #93.778, award #s 050405WI5028, 050305WI5028, 050205WI5028, 050105WI5028, 050005WI5028, and 059905WI5028): Reimbursements for Child Care Agencies = None

DHFS Response and Corrective Action Plan: The Bureau of Fiscal Services agrees with the recommendation and will continue efforts to complete retroactive adjustments for child care agencies reimbursements in a timely manner. However, this effort has to be balanced with workforce reductions and the Department's priority of federal claiming and preparation of the required reports.

Adoption Assistance Eligibility

During FY 2003-04, DHFS disbursed \$36.9 million in federal funds under the Adoption Assistance program, which helps the State find adoptive homes for children and provides monthly subsidy payments to adoptive parents for approximately 7,200 children with special needs. Monthly subsidy payments are established at the time of adoption and continue until a child attains the age of 18 or, if the child is enrolled as a full-time student in high school, when the child either turns 19 or graduates. Payments also end if the adoptive parents no longer support the child, such as if the child enlists in the military or gets married. The federal government shares in the monthly subsidy payments for federally eligible children based on the federal matching rate, which was 58.41 percent for FFY 2003-04.

Determination of the monthly subsidy paid to the adoptive parent, and whether the State is eligible for federal reimbursement for a share of this payment, is the responsibility of Division of Children and Family Services regional offices. WiSACWIS is used to maintain case information, to document eligibility determinations, to issue payments to adoptive parents, and to determine the amount, if any, to claim as reimbursement from the federal government. Paper case files that include the supporting documentation for these determinations are also maintained.

It is the State's long-standing policy to seek maximum federal reimbursement of grant expenditures. However, in our prior audit, we identified concerns because DHFS had not claimed all of the federal funds the State was entitled to receive

under the Adoption Assistance program. We reported that because DHFS had not updated its eligibility determination forms to reflect changes in federal regulations that took effect in March 2000, some cases it had classified as ineligible for federal reimbursement were, in fact, eligible for reimbursement. In addition, DHFS had yet to either perform eligibility determinations or enter results into WiSACWIS by the end of the prior audit period, resulting in the likelihood that additional cases were eligible for federal reimbursement. We made a variety of recommendations, including that DHFS take immediate steps to claim additional federal funding (Findings WI-03-5 and WI-03-6).

DHFS has given a high degree of priority and devoted the necessary resources to address our prior audit concerns and to meet the goal of maximizing federal revenue. As a result, it has been able to retroactively claim \$5.9 million in federal reimbursement as of September 2004. In addition, the number of cases being claimed for federal reimbursement has increased from 4,909 at the end of December 2003 to 6,577 at the end of December 2004, due in large part to DHFS's corrective actions taken to address our prior audit concerns and ensure that each case has an adoption assistance eligibility determination entered into WiSACWIS and that federal reimbursement is claimed for all eligible cases. Specifically, DHFS implemented the following corrective actions:

- DHFS reviewed all cases previously considered ineligible for reimbursement under the federal Adoption Assistance program and those cases that did not have an adoption eligibility determination entered into WiSACWIS to determine if they were, in fact, eligible for federal reimbursement. Based on the determination, DHFS updated WiSACWIS and retroactively claimed federal reimbursement of subsidy payments made to the adoptive parents for federally eligible cases. This review was substantially completed by the end of September 2004.
- In April 2004, DHFS revised the paper form used in making eligibility determinations to reflect federal eligibility criteria for the Adoption Assistance program. In addition, through a May 2004 newsletter, staff received information to assist them in completing the form and entering the determination into WiSACWIS.
- DHFS updated the eligibility determination screen in WiSACWIS in September 2004 to reflect the federal eligibility criteria and to be consistent with the information available on the revised paper form.
- DHFS developed a monthly report detailing cases that do not have an adoption eligibility determination entered into WiSACWIS and implemented procedures that require staff to follow up on these cases and enter the appropriate determination.

- DHFS developed an additional form in November 2004 to document Foster Care—Title IV-E eligibility and reimbursability status in the month of the adoption petition, and the reasons for this status. This form is completed by the statewide foster care eligibility unit. It will be included in the child’s file and used to document eligibility under the Adoption Assistance program.

These steps appear to have been effective in ensuring that DHFS requests reimbursement for federally eligible cases. During our current audit, we identified only 12 cases, or 0.18 percent, that did not have an adoption eligibility determination entered into WiSACWIS as of June 30, 2004. For nine of these cases, the determination was entered into WiSACWIS in July or August 2004. For the three remaining cases, the determination was entered in January 2005. We also reviewed DHFS’s eligibility determinations for 11 cases that were included in our prior audit as previously not having determinations entered into WiSACWIS as of December 2003. We found that DHFS made appropriate eligibility determinations for all 11 cases.

Medical Assistance and the State Children’s Insurance Program

In our prior audit, we identified concerns related to the documentation maintained to support eligibility determinations under MA and CHIP (Finding WI-03-7), and we noted that a federally required security review of the system used to make payments to health service providers had not been completed (Finding WI-03-8). In addition, we noted that DHFS had not completed reconciliations of expenditures reported on quarterly financial reports for MA and CHIP to federal reimbursements received through the cash management system (Finding WI-03-11).

Documentation of Eligibility Determinations

Federal regulations for MA and CHIP allow states some flexibility in establishing eligibility requirements and in determining the level of documentation that is required to support eligibility determinations. However, under the provisions of 42 CFR 435.907, DHFS must require a signed application for individuals applying for participation in MA. Under state policies and procedures, the application used for MA covers various subprograms, including BadgerCare, which is partly funded by the CHIP program.

In our prior audit, we reported that additional steps were needed to ensure that local agencies, as part of their eligibility determination procedures, were obtaining and keeping the required signed applications (Finding WI-03-7). During our current audit, we selected for review 30 cases that were eligible for benefits during our audit period and requested the case files for our review. All of the case files included a signed application. Therefore, it appears that corrective action is no longer needed.

System Security Review

MA is highly dependent on extensive and complex computer systems to compute benefits and provide controls for ensuring proper payments. Under the provisions of 45 CFR 95.621, DHFS is required to review the system security installations involved in the administration of federal DHHS programs on a biennial basis. DHFS contracted with an outside firm to complete a system security review, which included an analysis of security policies and procedures from May 1, 2000 through October 31, 2000. However, during our prior audit we reported that DHFS had not arranged for a subsequent review to be conducted, and we recommended that DHFS ensure that reviews are performed on a biennial basis (Finding WI-03-8).

DHFS has implemented acceptable corrective actions. It contracted with an outside firm to complete the required system security review as part of a more comprehensive security assessment required under the federal Health Insurance Portability and Accountability Act. We reviewed the report issued by the outside firm in September 2004 and noted that the assessment satisfied the federal requirements for a biennial system security review.

Finding WI-04-10: Reconciliation of Quarterly Report to the Cash Management System

DHFS uses the State's cash management system to receive reimbursement for the federal portion of expenditures related to MA and CHIP. Project monitors within DHFS complete required financial reports, including the quarterly CMS-64 financial report for MA and the quarterly CMS-21 financial report for CHIP. The reports summarize the costs DHFS incurred during the quarter for the various projects related to each grant, as well as adjustments to amounts reported in previous quarters. In addition, the reports present the applicable federal funding percentage for each project.

The project monitors prepare the quarterly financial reports based on information in the DHFS accounting system and reports from the fiscal administrator for the MA and CHIP programs. It is important that the project monitors ensure this information and the information on the State's cash management system are in agreement and consistent with the quarterly financial reports. Ideally, the information from the accounting system and the cash management system would be reconciled before the quarterly reports are submitted to the federal government. However, because of the complexity of MA and CHIP and various delays in obtaining cost information for certain projects, DHFS project monitors continue to work on the reconciliations after quarterly reports are submitted.

The reconciliations may identify errors or omissions that require adjustments to the quarterly reports, which serve as the official "claim" for the federal government's share of program costs. It is important to complete the reconciliations in a timely manner because federal regulations allow for federal reimbursement of an expenditure only if a claim is filed within two years after the calendar quarter in which the expenditure was made. In addition, the reconciliations may identify errors or omissions that require adjustments to the cash management system either to draw additional federal funds or to return funds to the federal government.

In past audits, we reported that because of turnover in the project monitor position and limited staff resources, DHFS had not completed reconciliations between the cash management system and the quarterly financial reports. Our FY 2002-03 audit noted that DHFS had made progress in completing reconciliations of MA administrative costs and that it was working on reconciling MA benefit costs. However, while some reconciliations had been completed, we recommended that DHFS complete in a timely manner the reconciliations of expenditures reported on the quarterly financial reports to federal reimbursements received through the cash management system (Finding WI-03-11).

In our current audit, we found that DHFS staff have finished the reconciliations of MA administrative costs for prior federal fiscal years and are now completing the reconciliations quarterly. DHFS hired additional staff to work on reconciling MA benefit costs for FFY 1998-99 through FFY 2003-04, but these reconciliations have not yet been completed. In addition, DHFS staff have started but have not completed reconciliations under the CHIP grant, under which funds were first spent by the State during FY 1999-2000. Staff agree that reconciliations should be performed but note that limited staff resources require that this project be balanced against other high-priority tasks.

Recommendation

We recommend the Wisconsin Department of Health and Family Services ensure it completes in a timely manner the reconciliation of expenditures reported on the quarterly financial reports to federal reimbursements received through the cash management system.

Questioned Costs: State Children's Insurance Program (catalog #93.767, award #s 050405WI5021, 050405WI5R21, 050305WI5021, 050305WI5R21, 050205WI5021, 050205WI5R21, 050105WI5021, 050105WI5019, 050105WI5R21, 050005WI5021, 059905WI5021, and 059805WI5021): Reconciliation of Quarterly Report to the Cash Management System = None

Medical Assistance Program (catalog #93.778, award #s 050405WI5028, 050305WI5028, 050205WI5028, 050105WI5028, 050005WI5028, and 059905WI5028): Reconciliation of Quarterly Report to the Cash Management System = None

DHFS Response and Corrective Action Plan: The Bureau of Fiscal Services will work on completing the reconciliations of MA benefit costs. In order to complete the reconciliations, the Bureau of Fiscal Services does rely on other divisions within DHFS and the fiscal agent to supply various information and reports. There are competing work demands for all staff involved, which may delay the completion of the reconciliations. The Bureau of Fiscal Services will continue to balance this project with other high-priority demands for federal reporting and accounting. DHFS's top priority continues to be federal claiming and preparing the required reports.

Grant Awarding Procedures: Safe and Drug-Free Schools and Communities—State Grants

The State was awarded \$7.2 million for FY 2003-04 under Safe and Drug-Free Schools and Communities—State Grants to support programs that prevent violence in and around schools and to strengthen programs that prevent the illegal use of alcohol, tobacco, and drugs. As allowed by federal regulations, the State allocated 20 percent of the funds to the Governor to fund programs that support grant purposes. The Governor has designated DHFS as the administrator of this portion of Safe and Drug-Free Schools and Communities—State Grants, called the Governor's program. DHFS may use 3 percent of the funds for administration and must award the remaining funds to eligible entities for drug and violence prevention activities. DHFS makes awards to several entities under the Governor's program, including the University of Wisconsin, counties, and Indian tribes.

With the passage of the No Child Left Behind Act of 2001 (Public Law 107-110), Congress changed, effective July 1, 2002, federal regulations governing Safe and Drug-Free Schools and Communities—State Grants. One new requirement is that grants and contracts under the Governor's program must be awarded on a competitive basis to local educational agencies, community-based organizations, or public entities and private organizations and consortia of these agencies. During our FY 2002-03 audit, we reported that DHFS had not changed its procedures and continued to award funds under the Governor's program on a noncompetitive basis, with the exception of one area that is awarded through a competitive process. Staff assumed that because DHFS had included its rationale for using a noncompetitive basis in its state application, the awarding process had been accepted by the federal government. In addition, staff informed us that they received an oral confirmation from federal staff regarding the acceptance of these procedures. However, we were unable to verify federal approval of DHFS's procedures and recommended that, in the absence of written federal approval for its current procedures, DHFS award funds under the Governor's program in a competitive manner in compliance with federal requirements (Finding WI-03-9).

In its corrective action plan, DHFS indicated that it was in the process of seeking a federal waiver to maintain its current procedure. However, a formal waiver was not sought because soon after DHFS prepared its corrective action plan for Finding WI-03-9, it received an electronic mail message from the federal government that staff believe granted DHFS authority to maintain its current procedure. The electronic mail message stated that if "the State is actually following its State procedures for competitive grants/procurement, there is not an issue."

During FY 2003-04, DHFS awarded \$1.2 million in grant funds in a noncompetitive manner. In February 2005, we contacted the federal government. Based on its response, it does not appear that the electronic mail message was federal approval of the current grant awarding procedures for the Governor's program. We discussed the federal response with DHFS staff, who indicated that they will continue to review this area with the federal government. We will monitor the resolution process and follow up during the FY 2004-05 single audit to determine the status of this currently unresolved matter.

DHFS Response and Corrective Action Plan: As indicated by the auditors, the Division of Children and Family Services will continue to review this area with the federal government, possibly seeking a formal legal opinion in the absence of a definitive response from the U.S. Department of Education. However, DHFS believes its action during the time period was in accordance with directions given. The interpretation of the ruling by the federal attorney was logical and appears consistent with the directive provided in the Act itself, which states, "The procedures for awarding and administering subgrants will be based on the State's own procedures and laws." DHFS further believes that the U.S. Department of Education was well aware of the Division of Children and Family Services methodology for distributing funds to the University of Wisconsin and the tribes, and continued to provide funds to Wisconsin.

Maintenance of Effort for Preventive Health and Health Services Block Grant

During FY 2003-04, the State expended \$2.8 million in federal assistance under the Preventive Health and Health Services Block Grant. This grant is awarded to DHFS by the Centers for Disease Control and Prevention to provide resources to improve the health status of the residents of Wisconsin.

The grant has a maintenance-of-effort requirement under which DHFS must maintain qualifying state-funded expenditures at a level that is no less than the average level of expenditures in the two-year period preceding the current federal fiscal year. While DHFS is not required to report maintenance-of-effort expenditures on the annual financial status report submitted to the federal government, it is expected that DHFS would have policies and procedures in place to identify the expenditures subject to the maintenance-of-effort requirement and to document how the requirement was met. During our FY 2002-03 audit, we reported that DHFS had not identified expenditures subject to the maintenance-of-effort requirement and, therefore, had not determined whether the maintenance-of-effort requirement was met (Finding WI-03-10).

DHFS has implemented corrective action and developed a policy to identify expenditures subject to the maintenance-of-effort requirement. In addition, DHFS has assigned responsibility for monitoring compliance in the future.

Suspension and Debarment Certifications

Before November 26, 2003, the federal government required DHFS to ensure that contractors receiving individual awards of \$100,000 or more, and all subrecipients, certified that the organizations and their principal members were not suspended, debarred, or otherwise ineligible to participate in federal programs. While DHFS had implemented procedures and required certifications on contracts over \$100,000, during our FY 2002-03 audit we reported that these certifications were not

present on 8 of the 10 purchase orders reviewed (Finding WI-03-12). However, corrective actions are no longer needed. Effective November 26, 2003, the federal government changed the federal suspension and debarment regulations. Under the new regulations, DHFS may fulfill requirements related to suspension and debarment by, among other things, including a clause or condition related to these requirements on the purchase orders sent to contractors. Standard purchase orders contain a clause giving DHFS the right to cancel any contract with a federally debarred contractor or a contractor that is presently identified on the list of parties excluded from federal procurement contracts, and therefore fulfill these requirements.

Wisconsin Department of Health and Family Services
Summary of Findings and Questioned Costs
 FY 2003-04

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-4	93.658	Foster Care—Title IV-E	Errors in Administrative Costs Claimed in June 2004 Quarterly Report	\$ 0
WI-04-9	93.658	Foster Care—Title IV-E	Reimbursements for Child Care Agencies*	0
WI-04-3	93.659	Adoption Assistance	Failure to Claim Adoption Assistance Contract Costs	0
WI-04-4	93.659	Adoption Assistance	Errors in Administrative Costs Claimed in June 2004 Quarterly Report	0
WI-04-10	93.767	State Children's Insurance Program	Reconciliation of Quarterly Report to the Cash Management System*	0
WI-04-5	93.778	Medical Assistance Program	Data Matches	Undetermined
WI-04-9	93.778	Medical Assistance Program	Reimbursements for Child Care Agencies*	0
WI-04-10	93.778	Medical Assistance Program	Reconciliation of Quarterly Report to the Cash Management System*	0
WI-04-6	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Maintenance of Effort and Earmarking	0
WI-04-7	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Period of Availability	0

Noncompliance Findings Affecting Multiple Grants

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-8		Multiple Grants	Prior Service Cost Credit	\$ 0

* Repeat finding from audit report 04-2.

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 2 of this report.



Department of Workforce Development ■

The Wisconsin Department of Workforce Development administers programs for unemployment insurance, workers' compensation, equal rights in employment and housing, apprenticeship job training, employment services and training, income maintenance, vocational rehabilitation, and other related programs. DWD also administers Wisconsin Works (W-2), Wisconsin's work-based public assistance program that is designed to help participants achieve self-sufficiency. Excluding unemployment insurance benefits, DWD disbursed \$1.8 billion during FY 2003-04; direct federal grants financed \$729.2 million of that amount. In addition, during FY 2003-04 the Wisconsin Unemployment Reserve Fund financed \$929.0 million in unemployment insurance benefits and \$137.1 million in federally funded benefits.

As part of our standard audit procedures, we reviewed DWD's internal controls over revenues, expenditures, and the administration of federal financial assistance programs. We tested compliance with grant requirements for six type A grants received directly from the federal government, as well as the State Administrative Matching Grants for Food Stamp Program subgrant received from the Wisconsin Department of Health and Family Services. We have concerns related to the Social Security—Disability Insurance (SSDI) grant, the Temporary Assistance for Needy Families (TANF) grant, the Workforce Investment Act (WIA) Cluster, and the Unemployment Insurance (UI) grant.

We also followed up on findings included in our prior single audit report. We continue to have concerns related to case file documentation for the TANF grant and the Child Care Cluster and concerns related to federal reporting for both the Rehabilitation Services—Vocational Rehabilitation Grants to States and the WIA Cluster.

Finding WI-04-11: Unsupported and Undocumented Reimbursement Claims

The Division of Vocational Rehabilitation within DWD administers Rehabilitation Services—Vocational Rehabilitation Grants to States (catalog #84.126). This program assists eligible individuals with disabilities so that they can prepare for and engage in gainful employment.

Clients who are eligible for disability benefits under Supplemental Security Income (SSI) or SSDI are presumed to be eligible for vocational rehabilitation services, provided the clients intend to achieve gainful employment. Federal rules allow DWD to recover from the Social Security Administration the costs associated with providing vocational rehabilitation services if, among other things, the clients complete “substantial gainful activity” for 9 months within a 12-month period following receipt of services. In addition, federal rules require that claims be sufficiently documented and supported and that they be submitted to the Social Security Administration within 12 months after clients complete the required gainful activity. Based on available accounting records, DWD received \$43,664 in reimbursements from the Social Security Administration during FY 2003-04 for vocational rehabilitation services provided to SSI and SSDI clients. Federal rules require DWD to treat these funds as program income of the Vocational Rehabilitation grant and to use the funds for vocational rehabilitation purposes.

It would be expected that DWD would establish a sound system of internal controls to ensure that all eligible cases, and only eligible cases, are claimed for reimbursement and that the claims are adequately documented and supported and are submitted for reimbursement to the Social Security Administration within 12 months after clients fulfill gainful activity requirements. However, we found serious deficiencies in DWD’s systems related to Social Security Administration reimbursement claims. For example, during our audit period, DWD did not retain any documentation to support the claims that had been submitted to the Social Security Administration. As a result, DWD was not able to provide us any documentation, including names of clients, services provided, and time periods during which clients fulfilled their gainful activities requirements, to support any of the \$43,664 in reimbursements received from the Social Security Administration during FY 2003-04. Therefore, we question \$43,664 in unsupported and undocumented claims for reimbursement of vocational rehabilitation services provided to SSI and SSDI clients.

In addition, we are concerned because during our audit period, DWD had not ensured that it had identified all eligible SSI and SSDI clients for whom Wisconsin was entitled to claim reimbursements from the Social Security Administration for vocational rehabilitation services. It is a long-standing state policy that state agencies maximize federal reimbursements in order to reduce the need to expend state resources. We selected for review a statistically valid sample of 59 cases from the total of 1,026 SSI and SSDI cases closed during FY 2003-04 to determine the extent to which DWD could have sought federal reimbursements. We found five cases to have been eligible for a total of \$33,542 in Social Security Administration

reimbursements. Based on our statistical sample, we estimate that DWD could have claimed costs for approximately 87 of the 1,026 cases closed during FY 2003-04. If the average potential reimbursement of \$6,708 per case in our sample were applied to the estimated 87 cases, approximately \$583,000 in additional costs could be eligible for reimbursement.

Because of the large number of cases we identified, we discussed our concerns with staff, who agreed that there is a lack of internal control related to Social Security Administration claims for reimbursement of vocational rehabilitation services to eligible SSI and SSDI clients. DWD has taken steps to seek Social Security Administration reimbursement for some of the cases closed before or during our audit period. In November and December 2004, DWD claimed \$335,145 in reimbursements for 23 clients. We reviewed these claims and found they were for eligible SSI and SSDI clients. However, 22 of the 23 cases were not submitted within 12 months after the clients fulfilled their gainful activity requirements. DWD requested that the Social Security Administration grant a waiver of the 12-month submission time deadline, citing problems collecting accurate and timely client data and an inexperienced staff member responsible for identifying closed cases. Staff acknowledge that an additional but undetermined number of clients could be claimed for reimbursement. Based on our audit work, at least an additional \$247,000 could be requested and, if approved for payment by the Social Security Administration, used for vocational rehabilitation purposes.

Recommendation

We recommend the Wisconsin Department of Workforce Development take immediate action to establish written policies and procedures to:

- *identify all SSI clients and SSDI clients who are eligible for Social Security Administration reimbursement of vocational rehabilitation services;*
- *seek timely federal reimbursement from the Social Security Administration for all eligible services provided; and*
- *maintain adequate support and documentation for submissions for reimbursement from the Social Security Administration.*

In addition, we recommend the Department of Workforce Development ensure that staff assigned these duties are adequately trained and supervised.

Questioned Costs: Social Security—Disability Insurance (catalog #96.001): Unsupported and Undocumented Reimbursement Claims = \$43,664

DWD Response and Corrective Action Plan: DWD agrees. Procedures will be documented by April 30, 2005. The following steps have been taken:

- Over the past year, a cross-match has been initiated on a quarterly basis to match SSI and SSDI clients with the Division of Vocational Rehabilitation consumer caseload to ensure all potential reimbursement cases are identified. The Division of Vocational Rehabilitation has also initiated a quarterly cross-match of the Division of Vocational Rehabilitation consumer caseload and Wisconsin Unemployment Insurance Wage Record file to assist in identifying all consumer wages that document that “substantial gainful activity” has been achieved.
- Additional claims totaling over \$259,000 were submitted in February 2005 for consumers with closure dates during FY 2003-04.
- Data on all reimbursement submittals will be retained for a minimum of four years in a reimbursement file.

An additional staff member is scheduled to be trained by the Social Security Administration in April 2005 to identify and submit reimbursement claims. The Division of Vocational Rehabilitation has submitted a reorganization proposal for its central office that will include closer supervision for the reimbursement function.

Finding WI-04-12: Computer Data Matches

DWD administers the TANF grant (catalog #93.558), which provides time-limited assistance to needy families with children so that the children can be cared for in their own homes or in the homes of relatives; to end dependence of needy parents on government benefits by promoting job preparation, work, and marriage; to prevent and reduce out-of-wedlock pregnancies, including establishing prevention and reduction goals; and to encourage the formation and maintenance of two-parent families.

As Wisconsin’s administering agency for TANF, DWD is responsible for, among other things, determining the eligibility of individuals applying for assistance and maintaining the integrity of the program. For purposes of administering this program, DWD has entered into contracts with counties and W-2 agencies. These contracts require that the counties and W-2 agencies perform eligibility determination functions, such as obtaining information from individuals applying for participation in the program and entering the information into the CARES computer system that is used statewide for determining eligibility for various income maintenance programs.

Federal TANF rules require states to use the Income Eligibility and Verification System (IEVS) to verify the reasonableness of wage and other information provided by individuals applying for assistance and used in making eligibility determinations. As part of IEVS, DWD is required to perform computer data matches to compare the information recorded in CARES with the information contained in other computer databases, including:

- state wage information from the State Wage Information Collection Agency (SWICA);
- unemployment compensation information maintained by the Division of Unemployment Insurance within DWD;
- all available information from the Social Security Administration, including SSI payments;
- unearned income from the Internal Revenue Service (IRS); and
- information from the Immigration and Naturalization Service (INS).

DWD has developed the Wisconsin CARES Guide, which details the different data matches, the screens used in CARES, and the responsibility of caseworkers to follow up on discrepancies between the information in CARES and the information in other databases. Federal regulations require staff to investigate and complete actions on 80 percent of the identified discrepancies within 45 days of the data match, and on all discrepancies within 90 days of the match. State policies and procedures require staff to record on a disposition screen in CARES the actions taken in response to the discrepancies.

We reviewed efforts related to computer data matches for SWICA, unemployment compensation, SSI, and Social Security Administration benefits. DWD did not perform any data matches with the IRS during our audit period because the IRS had suspended its data match agreement with DWD in 2002. A new agreement was reached September 2004. In addition, we were told that because INS has not yet programmed its computers to allow for the data matches, DWD does not perform data matches with INS databases.

For the areas we reviewed, we found that DWD had programmed CARES to routinely run the necessary data matches. In addition, during our audit period CARES automatically updated its information to reflect the most recent information contained in the SSI computer databases and, effective October 23, 2004, CARES automatically updated its information to reflect the most recent Social Security Administration benefit information.

However, the results of other data matches do not automatically update CARES. Rather, caseworkers are required to follow up and resolve any discrepancies identified by the data matches and, if appropriate, to update the information in CARES to ensure it is accurate.

It appears Wisconsin needs to take additional steps to ensure compliance with federal requirements. We tested caseworkers' responses to 60 discrepancies identified through data matches—20 each from the data matches with SWICA, unemployment compensation, and Social Security Administration benefit information—from July 1, 2003 through June 30, 2004. Because CARES had not yet been programmed to use benefit information from the Social Security Administration database to update case information automatically, caseworkers were responsible for investigating the discrepancies identified by these data matches. We found that as of January 2005, more than 180 days since the last discrepancy had been identified, follow-up actions were not noted on the disposition screen in CARES for 29 cases, including:

- 14 of the 20 SWICA data match exceptions;
- 5 of 20 unemployment compensation data match exceptions; and
- 10 of 20 Social Security Administration benefit data match exceptions.

We discussed our findings with DWD staff, who indicated that county and W-2 agency caseworkers may not be following up on all exceptions because of the large number of exceptions that are identified. However, it is the State's responsibility to ensure federal requirements are met and that discrepancies are reviewed in a timely manner.

The State should take additional steps to ensure compliance with federal requirements. For example, DWD could re-emphasize with counties and W-2 agencies the need to comply with federal requirements. In addition, DWD could identify county and W-2 agencies that are not acting on discrepancies within the required time frame and work closely with those agencies to ensure reasonable actions are taken to investigate the data match results.

Because workers are not following up on all of the exceptions identified in the data matches, it is not known whether the most recent and reliable data were used to make eligibility determinations and to establish the level of benefits and assistance received under the TANF program. Therefore, it is possible that some individuals received TANF benefits for which they were not eligible.

Recommendation

We recommend the Wisconsin Department of Workforce Development take effective measures to ensure counties and W-2 agencies follow up in a timely manner on discrepancies identified through data matches between CARES and other databases.

Questioned Costs: Temporary Assistance for Needy Families (catalog #93.558, award #G0401WITANF): Computer Data Matches = Undetermined

DWD Response and Corrective Action Plan: DWD agrees. The Bureau of Wisconsin Works staff will review online CARES reports that identify whether a data exchange report has been acted upon within the 45-day time frame, to determine if the W-2 agency is in compliance with the A-133 Compliance Supplement for TANF. Due to the shortage of regional staff, this monitoring activity will occur periodically at the central office.

Finding WI-04-13: Period of Availability

DWD administers the WIA Cluster (catalog #s 17.258/17.259/17.260), which provides funding for a comprehensive system for investing in Wisconsin's workforce. WIA funds are awarded in three program categories: youth activities, adult activities, and dislocated workers. Period-of-availability requirements specify that the funds may be spent during the program year for which the funds are awarded, plus the two succeeding program years. DWD provides WIA funding to 11 workforce development boards that administer workforce training programs at the local level. However, federal rules require that the workforce development boards spend the funds by the end of the second program year, and any unspent funds must be returned to the State. DWD may then either use the returned funds for statewide projects or distribute the funds to other workforce development boards that fully expended their allocation of funds by the end of the second program year. All returned funds must be fully expended during the third program year of availability.

DWD was awarded \$31.4 million in WIA funding for the July 1, 2001 through June 30, 2002 program year, and \$39.7 million in WIA funding for the July 1, 2002 through June 30, 2003 program year. These funds were allocated to the 11 workforce development boards, and part was retained for state administration. As required by federal rules, the workforce development boards were allowed to expend the allocated amounts until the end of the second program year. Accordingly, unspent funds for the July 1, 2001 through June 30, 2002 program year were required to be returned to DWD as of June 30, 2003, and unspent funds for the July 1, 2002 through June 30, 2003 program year were required to be returned by June 30, 2004.

However, DWD did not enforce the requirement that the workforce development boards return any unspent funds at the end of the second program year; rather, DWD allowed the workforce development boards to spend the funds during the third program year. As reported by DWD on its quarterly financial status report, as of June 30, 2003, three workforce development boards had not expended a total of \$182,760 of their program year 2001-02 allocations, including \$69,444 for adult activities, \$105,169 for dislocated worker activities, and \$8,147 for administration.

Similarly, as of June 30, 2004, three workforce development boards had not expended a total of \$345,674 of their program year 2002-03 allocations, including \$82,644 for adult activities, \$70,313 for youth activities, \$161,218 for dislocated worker activities, and \$31,499 for administration. As a result, these funds were neither reallocated to the remaining workforce development boards that had fully expended their allocations by the end of the second program year nor used for qualifying statewide projects. While these funds should have been returned to the State, the money was spent on allowable WIA activities and, therefore, we question no costs.

Recommendation

We recommend the Wisconsin Department of Workforce Development ensure compliance with the federal period-of-availability requirements and require local workforce development boards to return any unspent funds by the end of the second program year.

Questioned Costs: WIA Adult Program (catalog #17.258, award #s AA120440250 and AA129600350): Period of Availability = None

WIA Youth Activities (catalog #17.259, award #s AA120440250 and AA129600350): Period of Availability = None

WIA Dislocated Workers (catalog #17.260, award #s AA120440250 and AA129600350): Period of Availability = None

DWD Response and Corrective Action Plan: DWD agrees. The Division of Workforce Solutions Program Guide includes a process for recapture and reallocation of funds. DWD will ensure compliance with the program guide and the federal requirements.

Finding WI-04-14: Federal Reporting

DWD receives federal funding under the Unemployment Insurance grant (catalog #17.225) to administer the UI program, which provides unemployment benefits for eligible workers. In administering the UI program, DWD is required to submit several different quarterly reports to the U.S. Department of Labor in accordance with program requirements published in the U.S. Department of Labor's Employment and Training Handbooks. During our review, we identified concerns with the preparation of three federal reports: the financial status report, the overpayment detection and collection activities report, and the contribution operations report.

Financial Status Reports

DWD's Division of Administrative Services prepares and submits the quarterly financial status report for each open grant award. Employment and Training Handbook No. 336 requires that DWD include its receipt and use of UI program income on the quarterly reports. In addition all financial information, such as administrative costs, is to be reported on the accrual basis of accounting.

We reviewed the FY 2003-04 grant award's financial status report for the quarter ending March 31, 2004, and identified two concerns. First, we found that DWD failed to report the program income it had received during the quarter. From other sources, we learned that DWD had collected \$79,906 in program income and spent \$77,799 of it on allowable grant costs during the quarter ended March 31, 2004. We discussed this concern with staff responsible for preparing the financial status report, who were unaware of the program income but agreed that the income should have been reported.

Second, in submitting the financial status reports, DWD staff indicated that the reports were prepared in accordance with the accrual basis of accounting, as required by the federal government. However, we found that DWD actually prepared the financial status reports from the cash-based data from WiSMART, the State's central accounting system, rather than on the accrual basis. DWD staff explained that they had reported on the accrual basis when DWD previously administered its own accounting system known as FARS. However, that system is no longer used, and DWD has not taken steps to convert WiSMART data to an accrual basis. As a result, quarterly program outlays may be misstated. For example, we estimated that direct payroll expenditures reported on the financial status report for the FY 2003-04 grant award were understated by \$501,000 for the quarter ending March 31, 2004, because the cash, rather than the accrual, basis was used. We note that significant effort may be needed to provide accrual information for the financial status report. DWD needs either to make this effort or to obtain an exemption from the U.S. Department of Labor if it believes it qualifies for a federal exemption.

Overpayment Detection and Collection Activities Report

DWD's Division of Unemployment Insurance prepares quarterly overpayment detection and collection activities reports, which include information to measure the integrity of the UI benefit payment processes in the UI system. According to Employment and Training Handbook No. 401, this report should include DWD's overpayment recoveries for other states in total, and all overpayment recoveries for Wisconsin in detail, for the following recovery methods: cash repayments, UI benefit offsets, state income tax refund offsets, other states' recovery efforts, and other sources.

Based on available information, DWD recovered \$1.2 million through state income tax offsets for the quarter ending March 31, 2004. However, Division of Unemployment Insurance staff did not separately report any amounts received through state income tax refund offsets, as required. We also noted that DWD did not separately report any amounts received through other states' recovery efforts, although it is likely that some recoveries were received. We discussed these matters with DWD staff, who believe recovery amounts for Wisconsin were misclassified among the various recovery methods because the UI financial systems do not provide accurate detailed information. However, because of limitations of the financial systems, the extent of these errors is not known. Furthermore, DWD did not report any amounts received through its recovery efforts and remitted to other states, although it is likely that some recoveries were sent.

Contribution Operations Report

DWD's Division of Unemployment Insurance prepares the quarterly contribution operations report, which includes information to measure the effectiveness of the UI tax program. It appears that staff did not sufficiently review the reports for overall reasonableness. We reviewed the reports filed during FY 2003-04 and identified an unusual \$5.6 million, or 76.5 percent, increase in the amount of receivables determined to be past-due during the quarter ended March 31, 2004, compared to the prior quarter. We discussed this matter with DWD staff, who investigated and determined the amount reported for the quarter ended March 31, 2004, was overstated by \$5.6 million because staff did not adjust for changes allowing employers to file their tax reports before making their tax payments. At our request, DWD filed an amended report for the quarter ended March 31, 2004. In addition, DWD modified its federal reporting procedures to incorporate the changes in employer tax filing.

Based on our review of the UI grant's financial status reports, overpayment detection and collection activities reports, and contribution operations reports, DWD needs to take steps to improve its federal reporting process for the UI grant.

Recommendation

We recommend the Wisconsin Department of Workforce Development:

- *report program income in the financial status reports in accordance with federal requirements;*
- *prepare the financial status reports on the accrual basis of accounting unless the requirement is formally waived by the federal government;*
- *develop the programming to allow it to accurately report overpayment recoveries on the overpayment detection and collection activities report; and*

- *perform sufficient review to ensure the reasonableness of all federal reports, including the contribution operations report.*

Questioned Costs: Unemployment Insurance (catalog #17.225, award #s UI135820455, UI126720355, UI118540255, and UI109700055): Federal Reporting = None

DWD Response and Corrective Action Plan: DWD agrees. DWD will include the program income and corresponding expenditures on the financial status report beginning with the quarter ending March 31, 2005. In addition, a method of accruing state administration has been developed and will be implemented with the report for the quarter ending March 31, 2005.

DWD's current computer system does not allow for storing and tracking payment information according to the federal breakouts of state income tax offsets and payments received from other states. Program changes would require significant programming resources because of the complexity of tracking specific types of payments. In lieu of making these program changes, DWD will manually track the total deposit amounts for state income tax offsets and payments received from other states, and then estimate the portion of these payment applied to the ETA-227 payment categories for reporting purposes.

The reporting error on the Contribution Operations Report (ETA 581) has been corrected. DWD is now identifying the receivables not yet due from employers and deducting these amounts from the receivables reported. The first quarter 2004 report was amended to reflect the correct receivable balance, and all subsequent reports reflect the change.

Prior Audit Follow-Up

As a part of our current audit, we followed up on DWD's progress in addressing findings WI-03-13 through WI-03-19 in our prior single audit report. DWD has addressed some of our concerns. However, we continue to have concerns related to case file documentation for the TANF grant and the Child Care Cluster. We also continue to have concerns with federal reporting for the Rehabilitation Services—Vocational Rehabilitation Grants to States and for the WIA Cluster.

Finding WI-04-15: Case File Documentation

W-2, Wisconsin's work-based public assistance program, is funded in part by the TANF grant and the Child Care Cluster (catalog #s 93.575 and 93.596). Generally, federal regulations for TANF and Child Care allow states some flexibility in establishing eligibility requirements and in determining the level of documentation

that is required to be kept to support eligibility determinations. DWD has provided the Wisconsin Works Manual and the Income Maintenance Manual and other policies and procedures to assist the counties and W-2 agencies responsible for eligibility determinations. For example, there are eligibility requirements related to citizenship status, custody of children, income, and assets. Counties and W-2 agencies are to either obtain and place in the paper case files documentation that these eligibility requirements were met or enter documentation in electronic format in the case comments screen in CARES that the eligibility requirement was verified.

During our prior audit, we reported that counties and W-2 agencies were not in compliance with DWD's case file documentation requirements. At that time, we tested 28 cases that received TANF funding and 27 cases that received Child Care funding to determine whether counties and W-2 agencies met the documentation requirements for ten TANF eligibility requirements and for six Child Care eligibility requirements. For example, we tested that the case file contained paycheck stubs, employer wage forms, or other appropriate documentation for the income eligibility requirement. For the 28 TANF case files, 13 were deficient in meeting one or more of the ten TANF eligibility requirements for which we tested. For the 27 Child Care case files, 11 were deficient in meeting one or more of the six Child Care eligibility requirements for which we tested (Finding WI-03-17).

During our current audit, we found that DWD has taken only limited steps to address our prior audit concerns. While DWD had indicated in its corrective action plan that it would immediately remind the W-2 agencies of the need to obtain the necessary documentation, it did not do so until December 17, 2004, after we followed up on this issue. On December 17, 2004, DWD and the Wisconsin Department of Health and Family Services issued an operations memo to the W-2 agencies, the child care coordinators, and others, reiterating the policy and procedures for documenting and verifying eligibility information. DWD had also indicated that it would work with the Department of Health and Family Services so that verification of W-2 and income maintenance requirements by one agency could be relied upon by the other, to avoid duplication of effort. On December 13, 2004, both agencies jointly issued an operations memo outlining the implementation of the Electronic Case File project, which will contain electronically scanned documents used for verification and documentation. They hope to implement this project statewide by the end of 2005.

Because corrective actions were not implemented during our audit period, it would not be unexpected that TANF and Child Care case file documentation would continue to be deficient. For our current audit, we selected 30 cases that received TANF funding and 30 cases that received Child Care funding during FY 2003-04 and requested the case files for review. We tested whether counties and W-2 agencies met the documentation requirement for ten TANF eligibility requirements we selected for review, and for five Child Care eligibility requirements.

As summarized in Table 3, the W-2 agencies for Milwaukee County, which were responsible for 15 of the 30 TANF cases selected for review, were unable to provide 2 case files. Of the 13 case files provided for our review, 4 contained the

appropriate documentation and 9, or 69 percent of the Milwaukee County case files we reviewed, were deficient in meeting one or more of the ten TANF eligibility requirements for which we tested. For example, eight cases did not contain any documentation related to the custody of the child(ren), and three did not contain any documentation of citizenship status. In addition, there were no electronic entries in the case comments screen within CARES to indicate that the eligibility requirement was verified. The remaining 15 TANF cases selected for review were outside Milwaukee County, and all of these cases contained appropriate supporting documentation.

Table 3
Results of Case File Review

	Number of Cases Selected for Review	Cases for which Files Were Not Provided	Number of Cases with Deficient Documentation	Cases Adequately Documented
TANF				
Milwaukee County	15	2	9	4
All Other Counties	15	0	0	15
Total	30	2	9	19
Child Care				
Milwaukee County	13	1	7	5
All Other Counties	17	0	1	16
Total	30	1	8	21

The W-2 agencies for Milwaukee County were responsible for 13 of the 30 Child Care cases selected for review. They were not able to provide one case file for our review. As also summarized in Table 3, 5 of the remaining 12 Milwaukee County cases contained appropriate supporting documentation. However seven, or 58 percent, of the Milwaukee County case files we reviewed were deficient in meeting one or more of the five Child Care program eligibility requirements for which we tested. For example, all seven cases did not contain documentation of the client as a custodial parent. The remaining 17 Child Care cases selected for review were outside Milwaukee County. While the other counties provided case files for each of the cases selected for review, one case did not contain documentation for one of the Child Care program eligibility requirements. In addition, for the

exceptions, there were no electronic entries in the case comments screen within CARES to indicate that the eligibility requirement was verified.

Failure to provide some case files and the number of instances in which documentation was missing from other cases indicate potentially serious internal control deficiencies, particularly for the W-2 agencies in Milwaukee County. In addition to its jointly issued operations memo of December 17, 2004, we believe that DWD should make other efforts to actively monitor compliance with the documentation requirements. We note that DWD staff do perform on-site monitoring of counties and W-2 agencies to, for example, identify participant barriers and evaluate the assigned activities to ensure that barriers are being addressed. However, these site visits currently do not include case file reviews to ensure documentation standards are met.

We note that all of the necessary fields within CARES were completed to allow CARES to make eligibility determinations. In addition, it may not be practical to ensure complete compliance with documentation standards. Some errors may be expected to result from, for example, caseworker oversight or difficulties in obtaining documentation from clients. Nevertheless, because the paper case files either were not provided for our review or did not include all of the required eligibility determination documentation, and documentation was not in electronic format in the case comments screen in CARES, we cannot conclude whether these cases were, in fact, eligible for federal reimbursement under the TANF and Child Care programs.

In total, DWD charged \$52,542 to federal accounts for the cases that either were not provided for our review or did not document all eligibility requirements, including \$31,262 related to the TANF program and \$21,280 related to the Child Care Cluster. We question these amounts, plus an undetermined amount under TANF and the Child Care Cluster related to case files that we did not review.

Recommendation

We recommend the Wisconsin Department of Workforce Development continue to take steps, including case file reviews during on-site visits, to ensure that the counties and W-2 agencies responsible for making TANF and Child Care eligibility determinations obtain and maintain all required supporting documentation.

Questioned Costs: Temporary Assistance for Needy Families (catalog #93.558, award #G0401WITANF): Case File Documentation = \$31,262 Plus an Undetermined Amount

Child Care and Development Block Grant (catalog #93.575, award #G0401WICCDF): Case File Documentation = \$12,031 Plus an Undetermined Amount

Child Care Mandatory and Matching Funds of the Child Care and Development Fund (catalog #93.596, award #G0401WICCDF): Case File Documentation = \$9,249 Plus an Undetermined Amount

DWD Response and Corrective Action Plan: DWD agrees. The Bureau of Wisconsin Works regional staff will review case files for required W-2 and Child Care eligibility documentation during on-site visits. For all future on-site visits, these staff will review paper files and CARES to determine if adequate eligibility documentation has been obtained and maintained, either in CARES or in the paper file. As a guide, staff will use:

- FoodShare Handbook, 1.2.2 and 1.2.6 for verification items;
- Chapter 10 of the CARES Guide, which details the Data Exchange System;
- W-2 Manual, Chapter 4.1.0;
- Chapter 2—Eligibility Determination, section 1.1.0 W-2 Application of the Day Care Manual; and
- Operations Memo 04-64.

A review form is being developed for consistency of the monitoring. Regional staff will follow up with the W-2 agencies on the results of each review and provide requirements the agencies must follow in order to be in compliance. Agencies will have 30 days to respond to required actions. Regional staff will follow up on these reviews to ensure compliance.

Rehabilitation Services—Vocational Rehabilitation Grants to States

We found that DWD has addressed our prior-audit concerns for Social Security Administration reimbursement rates (Finding WI-03-13) and case file documentation (Finding WI-03-15) related to Rehabilitation Services—Vocational Rehabilitation Grants to States. However we continue to have concerns with financial reporting (Finding WI-03-14).

Social Security Administration Reimbursement Rates

The Division of Vocational Rehabilitation may seek federal reimbursement of both direct and indirect costs related to providing services to eligible Social Security Administration clients. Each federal fiscal year, it is required to calculate and submit to the Social Security Administration a monthly reimbursement rate for the indirect costs related to providing administrative, counseling, and placement services to clients, and a second reimbursement rate for the indirect costs related to tracking and monitoring clients' work activity for up to nine months. The Social

Security Administration multiplies the applicable rate by the number of months services were provided to determine the amount to reimburse the State.

In our prior audit, we noted that DWD staff did not have written procedures to develop these reimbursement rates and did not maintain documentation to support them (Finding WI-03-13). During our current audit, we found that DWD has taken appropriate corrective action to address this concern. It created written procedures for calculating the reimbursement rates and maintained supporting documentation for the FFY 2003-04 reimbursement rates. We reviewed DWD's calculations and found them to be mathematically accurate. However, as noted in Finding WI-04-11, we have concerns with the lack of documentation and internal controls over the submission of claims for reimbursement for vocational rehabilitation services provided to SSI and SSDI clients.

Case File Documentation

Federal regulations require that an individualized plan for employment be developed and approved by both the client and the vocational rehabilitation counselor. The individualized plan is to be signed by the client or his or her representative and by the counselor. Services are then to be provided to the vocational rehabilitation client in accordance with the plan. The plan is to be reviewed annually by the vocational rehabilitation counselor and the client.

In our prior audit, we recommended DWD ensure that individualized plans for employment are prepared for each vocational rehabilitation client and that the plans are reviewed annually (Finding WI-03-15). In response, DWD provided additional guidance and training to staff, and it appears that Division of Vocational Rehabilitation staff have been more conscientious about reviewing the plans annually to ensure they are appropriate. During our current audit testing, we noted just 1 of 15 cases that did not have an annual review during our audit period. We note that no expenditures were incurred during our audit period for the one case for which the annual review was not performed.

Finding WI-04-16: Financial Reporting

DWD is required to prepare the Rehabilitation Services Administration-2 (RSA-2) report, which is an annual report that details information for Rehabilitation Services—Vocational Rehabilitation Grants to States, including total program expenditures, case count information for specific categories of services, and expenditure information for each category. Case count information is obtained from the Division of Vocational Rehabilitation's client monitoring system, and expenditure information is obtained from WiSMART, the State's central accounting system, and DWD's accounting system. However, in our prior audit, we reported that Division of Vocational Rehabilitation staff were unable to provide supporting documentation and unable to determine how the case count information had been calculated for the FFY 2001-02 RSA-2 report (Finding WI-03-14).

We followed up and found that DWD has partially addressed our prior-audit concerns. As indicated in its corrective action plan, DWD documented its procedures to prepare the RSA-2 report. In addition, based on our review of the

FFY 2002-03 RSA-2 report, it appears that DWD now maintains adequate documentation to support the reported case count information.

However, we noted new concerns related to the expenditure information in the RSA-2 report and the written procedures DWD prepared in response to our prior-audit finding. In addition to the RSA-2 report, staff in the Bureau of Finance prepare quarterly financial status reports, which we tested and found to be supported by information on WiSMART and DWD's accounting system. In preparing the RSA-2 report, Division of Vocational Rehabilitation staff make various queries of the same WiSMART and DWD accounting system data used to prepare the financial status reports. However, to ensure that certain summary totals on the RSA-2 report agreed with information presented on the financial status reports, they arbitrarily adjusted selected lines of the RSA-2 report. For example, based on its queries of the accounting systems, \$15,178,789 should have been reported on Schedule 1 of the RSA-2 report, line 2(B)(4)—Services Purchased by State VR Agency from Other Private Vendors. However, in order to ensure the total expenditures equaled the amount reported on the financial status report, line 2(B)(4) was adjusted arbitrarily, and \$14,981,707, which is \$197,082 less than the amount supported by the WiSMART and DWD accounting system queries, was reported. We identified three similarly unsupported adjustments for other lines on the RSA-2 report.

While the unsupported adjustments are not material, we believe it important for DWD to investigate to determine whether the queries of the accounting systems used to prepare the RSA-2 and financial status reports are appropriate. We note that we requested the "Structured Query Language" for the queries used during our audit period, to allow us to review the criteria used, but Division of Vocational Rehabilitation staff indicated that the information was not available.

Recommendation

We recommend the Wisconsin Department of Workforce Development ensure all expenditure information on the RSA-2 reports is supported by the State's central accounting records and the Department's accounting system.

Questioned Costs: Rehabilitation Services—Vocational Rehabilitation Grants to States (catalog #84.126, award #H126A040074): Financial Reporting = None

DWD Response and Corrective Action Plan: DWD agrees that the RSA-2 report does not reflect amounts contained in DWD's and the State's accounting records. The Division of Vocational Rehabilitation will work with the Bureau of Finance to develop methods to ensure accurate reporting and adequate documentation of amounts reported on the RSA-2.

Finding WI-04-17: Federal Reporting

WIA funds are awarded in three program categories: youth activities, adult activities, and dislocated workers. Federal regulations require that DWD earmark certain percentages of these categories for:

- 1) statewide workforce investment activities and administrative costs;
- 2) rapid response activities; and
- 3) local area administration.

Quarterly, DWD is required to prepare up to six federal financial reports for each program area and each area for which funds are earmarked. These reports present the amounts awarded or earmarked, amounts obligated and expended, and the unobligated balance.

In three prior audits, we noted that DWD's quarterly WIA reports included a variety of errors that resulted primarily from staff oversight. For example, in our FY 2002-03 audit, we reported that DWD omitted \$325,911 in expenditures incurred for information technology and understated administrative expenditures by \$1,123 (Finding WI-03-18). It appears that DWD has addressed these reporting concerns. We reviewed the March 2004 quarterly reports and found only two minor reporting errors, which caused expenditures to be overstated by \$2,133 and encumbrances to be understated by \$2,204.

However, based on our review of the March 2004 quarterly reports, we identified a new concern. In compiling the quarterly WIA reports, DWD combined information submitted by the workforce development boards. However, we identified several undetected keying errors that resulted in corresponding errors in the March 2004 quarterly WIA report submitted to the federal government. For example:

- expenditures for dislocated workers activities were understated by \$900,000;
- expenditures for rapid-response activities were overstated by \$52,512; and
- expenditures for youth activities were overstated by \$10,000.

Although these errors did not affect the federal funds received by DWD, they did misstate information in reports used by the federal government to oversee the program.

Recommendation

We recommend the Wisconsin Department of Workforce Development exercise due care in the preparation of the quarterly reports for the Workforce Investment Act Cluster.

Questioned Costs: WIA Adult Program (catalog #17.258, award #s AA120440250 and AA129600350): Federal Reporting = None

WIA Youth Activities (catalog #17.259, award #s AA120440250 and AA129600350): Federal Reporting = None

WIA Dislocated Workers (catalog #17.260, award #s AA120440250 and AA129600350): Federal Reporting = None

DWD Response and Corrective Action Plan: DWD agrees and will continue to work on improvement in this area. Beginning with the March 2004 quarterly report, responsibility for preparing the reports was reassigned, and a new supervisory review was enacted. This will allow for a more complete supervisory review before submission to the federal government.

RAPIDS Payment System

DWD uses the RAPIDS payment system to prepare purchase orders and pay invoices. In our prior audit, we noted concerns with certain invoices for training services that were processed through the RAPIDS payment system. While the invoices specified the actual amounts of training related to various federal programs, DWD staff, apparently because of turnover, did not follow standard procedures and did not adjust the amounts recorded on the accounting system to reflect each federal grant's share of actual training costs. As a result, some federal programs were overcharged for training costs, and some were undercharged. In total, we questioned \$61,505, which represented the federal government's share of overcharges to federal grant programs (Finding WI-03-16).

It appears that DWD has implemented appropriate corrective actions. In March 2004, it returned the \$61,505 in prior-audit questioned costs to the federal government. In addition, it provided on-the-job staff training that addressed processing transactions through RAPIDS and reinforced the need for accurate account coding. We identified eight training expenditures charged to federal grants after we made our prior-audit recommendation: DWD staff correctly processed these eight expenditures, and federal grants were charged only for their share of training costs.

Public Assistance Cost Allocation Plan

With the transfer of certain federal programs, such as Child Support Enforcement, to DWD on July 1, 1996, DWD became a public assistance agency. As such, DWD is required to seek approval for its public assistance cost allocation plan from the U.S. Department of Health and Human Services' Division of Cost Allocation (DCA). The public assistance cost allocation plan includes narrative descriptions of

procedures to be used in distributing administrative costs to various federal and state programs, including public assistance programs.

In prior audits, we reported that DWD had submitted its public assistance cost allocation plan but had not obtained DCA approval for procedures to allocate costs to federal and state programs since the time it became a public assistance agency. During our FY 2002-03 audit, we reported that DCA approved the portion of the cost allocation plan that uses a random moment sampling process to allocate work effort for local government employees working on public assistance programs. However, DWD still needed to gain approval of the state operations portion of the plan (Finding WI-03-19).

This issue appears to have been resolved. In its March 31, 2004 letter, DCA approved DWD’s cost allocation plan for July 1, 1996 through June 30, 1999. In addition, in its January 3, 2005 letter, DCA approved the state operations portion of the current plan, effective July 1, 1999, although DCA has requested some additional clarification. This approval, along with DCA’s approval of the random moment sampling process, will continue unless the approved allocation methods become outdated as a result of organizational changes within DWD, or legislative, regulatory, or other changes make it necessary to submit an amended or a new plan.

**Wisconsin Department of Workforce Development
Summary of Findings and Questioned Costs
FY 2003-04**

U.S. Department of Labor

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-14	17.225	Unemployment Insurance	Federal Reporting	\$ 0
WI-04-13	17.258	WIA Adult Program	Period of Availability	0
WI-04-13	17.259	WIA Youth Activities	Period of Availability	0
WI-04-13	17.260	WIA Dislocated Workers	Period of Availability	0
WI-04-17	17.258	WIA Adult Program	Federal Reporting*	0
WI-04-17	17.259	WIA Youth Activities	Federal Reporting*	0
WI-04-17	17.260	WIA Dislocated Workers	Federal Reporting*	0

U.S. Department of Education

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-16	84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	Financial Reporting*	\$ 0

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-12	93.558	Temporary Assistance for Needy Families	Computer Data Matches	Undetermined
WI-04-15	93.558	Temporary Assistance for Needy Families	Case File Documentation*	\$ 31,262 Plus an Undetermined Amount
WI-04-15	93.575	Child Care and Development Block Grant	Case File Documentation*	12,031 Plus an Undetermined Amount
WI-04-15	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Case File Documentation*	9,249 Plus an Undetermined Amount

U.S. Social Security Administration

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-11	96.001	Social Security—Disability Insurance	Unsupported and Undocumented Reimbursement Claims	\$ 43,664

* Repeat finding from audit report 04-2.

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 2 of this report.

University of Wisconsin System ■

The University of Wisconsin System, which provides postsecondary academic education for more than 160,000 students, consists of 13 campuses, UW Colleges, UW-Extension, and UW System Administration. The 17-member Board of Regents establishes policies to govern UW System and plans for the future of public higher education in Wisconsin. Each of the 13 campuses awards bachelor's and master's degrees; UW-Madison and UW-Milwaukee also confer doctoral degrees. The UW Colleges are 13 two-year branch campuses that offer general education associate degrees and course credits that transfer to other degree-granting universities. UW-Extension, in cooperation with the UW campuses, provides continuing education courses in classrooms and via distance education, as well as wide-ranging public service programs to Wisconsin residents. UW System Administration is the UW President's staff to assist the Board of Regents in establishing policies; reviewing policy administration; and planning the programmatic, financial, and physical development of the UW System.

UW System, which had operating costs that totaled approximately \$3.4 billion, disbursed more than \$1.1 billion in federal financial assistance during FY 2003-04, including \$473.4 million in awards under the research and development cluster and \$543.6 million under the student financial aid cluster. As required by OMB Circular A-133, we tested compliance with laws and regulations related to the federal programs, contracts, and subgrants that UW System administered during the audit period. Our compliance review for FY 2003-04 focused on the research and development cluster and on the student financial aid cluster at four UW campuses. The research and development cluster, which is a major type A program, is defined by OMB Circular A-133 as including all research activities, both basic and applied, and all development activities that are supported at universities, colleges, and nonprofit institutions. "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development"

is a systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. The research and development grants, which were administered by 12 of the 13 UW campuses, as well as by UW Colleges and UW System Administration, accounted for 42.8 percent of federal funds disbursed by UW System during FY 2003-04. Of that amount, 95.2 percent was disbursed by UW-Madison. Accordingly, we documented and tested controls used in administering the research and development cluster at UW-Madison and tested compliance with grant requirements for selected research and development grants at UW-Madison.

The student financial aid cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended. It does not include programs that provide fellowships or similar awards to students on a competitive basis. The student financial aid cluster accounted for 49.1 percent of federal funds disbursed by UW System during FY 2003-04. The student financial aid cluster is a low-risk type A program and, therefore, must be audited at least once every three years. The Legislative Audit Bureau audits the student financial aid cluster at the UW campuses over a three-year cycle. During this FY 2003-04 audit, we audited the student financial aid cluster as a major program at UW-Madison, UW-Green Bay, UW-River Falls, and UW Colleges. We documented and tested controls used in administering the student financial aid programs and tested compliance with grant requirements for the student financial aid programs at these four campuses.

We also followed up on progress made at all UW campuses on findings included in our prior single audit report. There were no findings or follow-up work to be reported for UW-Milwaukee, UW-Eau Claire, UW-Green Bay, UW-Stout, UW-Extension, or UW System Administration; consequently, this report does not include subsections for these components of UW System.

Finally, at the request of the National Endowment for the Humanities, we included the Wisconsin Humanities Council in our FY 2003-04 audit of UW System and audited Promotion of the Humanities—Federal/State Partnership (catalog #45.129) as a major program. The Wisconsin Humanities Council is a nonprofit organization tied to UW System through its relationship with UW-Extension, which is responsible for fiscal and personnel administration of the Humanities Council. We documented and tested controls used in administering the grant and tested federal grant requirements. There were no findings to report and, therefore, this report does not include a subsection for the Humanities Council.

University of Wisconsin-Madison

UW-Madison is the largest UW campus and one of the major research universities in the nation. It provides instruction to 40,800 students seeking undergraduate or graduate degrees and had operating costs totaling approximately \$1.9 billion in

FY 2003-04. Federal grant expenditures for FY 2003-04 totaled \$633.0 million, including \$450.7 million for the major research and development cluster and \$146.0 million for the student financial aid cluster.

We gained an understanding of and tested UW-Madison's internal controls used in administering the research and development cluster. We also tested compliance with specific grant requirements for the research and development grants. We note UW-Madison has addressed concerns included in our FY 2002-03 single audit report regarding property management and suspension and debarment certifications. However, we identified concerns related to cost overruns.

Finding WI-04-18: Cost Overruns

OMB Circular A-21 states that costs allocable to a particular grant may not be shifted to another grant in order to meet deficiencies caused by overruns or other funding considerations, to avoid restrictions imposed by the terms of the grant, or for other reasons of convenience. Circulars A-21 and A-133 further state that internal controls should provide reasonable assurance that costs charged to federal awards are allowable and in accordance with the applicable cost principles. The importance of monitoring the effectiveness of those controls, through procedures such as the timely comparisons of budgeted to actual expenditures, is stressed.

Three individuals or entities—a principal investigator, the dean of the receiving school, and the Office of Research and Sponsored Programs—are responsible for administering each federal research and development grant at UW-Madison. The principal investigator is responsible for initiating purchases, ensuring costs charged to the grant are allowable, allocating and monitoring costs to ensure they are within the award limit established by the granting agency, and initiating cost transfers to other funding sources when costs do exceed the award limit. The dean is responsible for the timely approval of cost transfers to resolve cost overruns, while the Office of Research and Sponsored Programs establishes grant accounts, reviews cost transfers, and prepares and files grant close-out documents.

During our current audit, we selected 30 federal research and development grants for detailed compliance testing. Of these grants, we identified one in which costs exceeded the federal award limit by \$68,944 as of June 30, 2004. The excess costs were transferred to another federal grant in early FY 2004-05. According to UW-Madison staff, the grant that received these transferred costs had research objectives similar to those of the initial grant and received some benefit from these costs. However, because the transfer was for the exact amount needed to resolve the cost overrun and was completed solely to eliminate the overrun, we do not believe the transfer was made in accordance with reasonable and sound cost principles. As a result, we question its appropriateness.

In reviewing this issue further, we identified 134 federal grants and grant subaccounts that reported negative expenditure balances greater than \$1,000 as of June 30, 2004. We reviewed seven of these grants and subaccounts with negative

expenditure balances ranging from nearly \$96,000 to \$550,000. We found that for all seven, cost transfers were made to resolve the overruns after the accounts were in deficit positions for 7 to 16 months. We do not question the appropriateness of these transfers because they were made to subaccounts within the same grant; to nonfederal funding sources; or to federal successor grants, which are specifically established to provide continuing funds to initial federal awards. However, we have concerns regarding the effectiveness of UW-Madison's monitoring of research and development costs.

The initial \$68,944 overrun, as well as four of the seven overruns subsequently identified, occurred within medical school departments. Staff within some of these departments indicated that the overruns were the result of inadequate monitoring; for example, two cost overruns were created when the principal investigators directed more lab personnel to work on the grants without knowing the grants' total expenditure levels. In another instance, department staff indicated that they were not provided periodic budget-to-actual expenditure reports and were unaware of the grant's remaining budget authority. The departments we reviewed have since revised their procedures to include regular reviews of expenditure levels by the principal investigator and the departments' financial managers. However, because we reviewed only selected grants within certain UW-Madison departments, and because UW-Madison must often identify nonfederal sources to fund cost overruns, additional procedural changes may be needed to regularly monitor grants and ensure costs that exceed award amounts are properly resolved.

Recommendation

We recommend the University of Wisconsin-Madison's Office of Research and Sponsored Programs work with all departments receiving federal research and development grants to ensure procedures are in place to continually monitor grant expenditures, limit cost overruns, and ensure that overruns are resolved in a timely manner.

Questioned Costs: Research and Development Cluster: Cost Overruns = None

UW-Madison Response and Corrective Action Plan: UW-Madison will undertake a three-part effort to improve its systems for oversight in this area:

- The Office of Research and Sponsored Programs will work with the campus deans' and directors' offices to communicate to researchers and administrators the importance of monitoring costs on federal research and development grants in a timely manner.

- The Office of Research and Sponsored Programs also will review UW-Madison's existing cost transfer policies and procedures with a view to making improvements and strengthening the process.
- In addition, the Office of Research and Sponsored Programs will work with the campus deans' and directors' staffs to identify new or improved reports that would facilitate effective monitoring of expenditures on projects and the correction of any overexpenditures.

UW-Madison believes these efforts will lead to enhanced, stronger procedures for managing any cost overruns on sponsored projects.

Property Management

OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose cost was charged to a federally supported project. For example, when equipment valued at \$5,000 or more is no longer needed and is sold, UW-Madison must determine if the awarding agency should receive a portion of the sale proceeds. In addition, Circular A-110 requires that equipment records include specific information, such as serial number; funding source; acquisition date; cost; location; description; condition; and disposition data, including date of disposal and sales price.

Several entities within UW-Madison are involved in the monitoring and sale of equipment. Property Control maintains the equipment inventory system and ensures accurate accounting and reporting of all property while in the possession of UW-Madison. The Office of Research and Sponsored Programs provides Property Control with contract information, such as who retains title to the equipment. Surplus Property administers the surplus equipment and provides disposition data to Property Control. The campus departments are responsible for daily management of equipment, such as attaching inventory tags; maintaining separate department property records; and notifying Property Control of plans to move, alter, or dispose of equipment.

During our prior audit, we selected 14 pieces of equipment that were sold in FY 2002-03. For three of these items, none of the UW-Madison entities involved in the monitoring and sale of equipment could provide documentation as to the items' cost or funding source. Without complete records, it could not be determined whether funds should have been returned to the federal government (Finding WI-03-20).

During our current audit, we found UW-Madison had adequate records to determine whether funds should have been returned to the federal government. We identified four items that were sold in FY 2003-04 for more than \$5,000. For all four items, we found that reimbursement to the federal government was not necessary because the items were not initially purchased with federal funds or, for the federally funded items, title had vested in UW-Madison.

Suspension and Debarment Certifications

According to OMB Circular A-110, nonfederal entities are prohibited from contracting with or making subawards to parties that are suspended or debarred or whose principals are suspended or debarred. To satisfy this requirement, all subrecipients are required to certify that the organization and its principals are not suspended or debarred. In addition, vendors receiving individual contracts for \$100,000 or more before November 26, 2003, and those with contracts of at least \$25,000 after that date, are required to provide a similar certification.

In our prior audit, we reviewed ten vendors that had contracts for at least \$100,000 with UW-Madison. We found that suspension and debarment certifications were not obtained from any of these vendors (Finding WI-03-21).

During our FY 2003-04 audit, we found that as of April 2004, UW-Madison had added language to all federally funded requests for proposals, stating that by submission of the proposal the vendor certifies that neither it nor its principals are suspended or debarred. We reviewed six federally funded contracts entered into after April 2004 and found that all contained the necessary suspension and debarment language in the request for proposals.

University of Wisconsin-La Crosse

UW-La Crosse, which provides instruction to 8,700 students seeking undergraduate or graduate degrees, had operating costs totaling \$102.9 million in FY 2003-04. Federal grant expenditures for that period totaled \$35.9 million, including \$2.0 million for the research and development cluster and \$31.5 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-La Crosse to address concerns included in our FY 2002-03 single audit report. We found that UW-La Crosse has implemented our recommendations related to preparation of the Fiscal Operations Report and Application to Participate (FISAP), the return of student financial aids funds, and the physical inventory of equipment.

Federal Reporting

After each academic year, UW-La Crosse is required to complete the FISAP to report financial activity for the Perkins Loan, Supplemental Educational Opportunity Grants (SEOG), and Federal Work-Study financial aid programs. The FISAP is also used as a basis for determining future financial aid awards from the U.S. Department of Education. Therefore, it is critical that the information in the FISAP is both accurate and properly supported.

During our prior audit, we found that UW-La Crosse could not provide supporting documentation for various figures on its FY 2002-03 FISAP. In addition, some figures were inconsistent with supporting documentation or with other figures on the FISAP. We also found that as a result of similar errors in the FY 2001-02 FISAP, the U.S. Department of Education reduced UW-La Crosse's Federal Work-Study Program authorization for FY 2001-02. These errors appeared to be the result of newer staff preparing the FISAP and not fully understanding FISAP requirements. Since the staffing change occurred in FY 2000-01, similar problems may also have been present for the FY 2000-01 FISAP. Therefore, we recommended that UW-La Crosse submit corrected FISAPs for FY 2000-01 through FY 2002-03 to properly report required information to the U.S. Department of Education. We further recommended that UW-La Crosse develop and implement written procedures to ensure that all items on each FISAP are properly reported (Finding WI-03-22).

During our current audit, we found that UW-La Crosse submitted corrected FISAPs for FY 2000-01 through FY 2002-03 and that the revised report figures were supported by UW-La Crosse's accounting records. UW-La Crosse also established written procedures to ensure that all items on the FISAP are properly reported. We reviewed the FY 2003-04 FISAP and found it to be accurate and properly supported.

Return of Student Financial Aid Funds

Student financial aid funds are awarded and disbursed to UW-La Crosse students to offset attendance costs, such as tuition and housing. When a recipient of financial aid withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Therefore, if the amount disbursed to the student is greater than the amount earned, UW-La Crosse must calculate the amount to be returned to the student financial aid programs. Both the school and the student may be responsible for returning funds to the programs. In addition, because the student financial aid programs may be funded by the U.S. Department of Education or the State of Wisconsin, separate return calculations for each funding source must be completed in accordance with each granting agency's guidelines.

During our FY 2002-03 audit, we identified various errors with return calculations. As a result, we recommended that UW-La Crosse review the FY 2002-03 and FY 2003-04 student withdrawals and determine whether additional funds should be remitted to or collected from the granting agencies and UW-La Crosse students. We further recommended that UW-La Crosse develop written policies and procedures related to return calculations (Finding WI-03-23).

Omitting Federal Financial Aid

UW-La Crosse students may be awarded financial aid under the Talent Incentive Program (TIP). The State of Wisconsin's Higher Educational Aids Board (HEAB) provides TIP funding to UW-La Crosse. However, this funding is originally

provided by the U.S. Department of Education and, if students receiving such financial aid withdraw from school, TIP grants should be included in the return calculation for that granting agency.

During our FY 2002-03 audit, we found that UW-La Crosse was not including TIP grants in its return calculation for student financial aid programs administered by the U.S. Department of Education. We reviewed records for five students who received financial aid but withdrew from school during the fall 2002 semester. Of the five, two had received TIP grants. If TIP funds had been included in these return calculations, no funds would have been returned to TIP because of the order in which unearned funds are returned to U.S. Department of Education programs, as defined in federal regulations. However, we determined that the Pell Grant Program would have received an additional \$121 from the students.

During our current audit, we found that UW-La Crosse reviewed all FY 2002-03 and FY 2003-04 student withdrawals and identified no additional funds that needed to be remitted to or collected from the U.S. Department of Education, the State of Wisconsin, or UW-La Crosse students. We reviewed records for five students who received financial aid but withdrew from school during FY 2003-04. Of those five, three had received TIP grants. We found that in each instance, TIP grants were included in the return of aid calculation. Furthermore, UW-La Crosse has developed written procedures to ensure that TIP grants are included in the federal return calculations.

Missed Return Calculations

In addition to performing a calculation of funds to be returned to programs administered by the U.S. Department of Education, HEAB requires that schools perform a separate return calculation to determine if funds should be returned to HEAB-administered programs upon a student's withdrawal. The HEAB Policies and Procedures Manual states that HEAB programs should have priority for any credit balance remaining from an institutional return after the federal requirements are satisfied.

During our prior audit, we found that UW-La Crosse returned all HEAB awards if students withdrew before the semester began. However, for those students who withdrew during the semester, UW-La Crosse staff were unaware that separate return calculations should be performed for financial aid received from programs administered by HEAB and that funds may need to be returned to HEAB.

As noted, since our prior audit, UW-La Crosse reviewed all FY 2002-03 and FY 2003-04 returns and determined that no additional funds need to be remitted to or collected from the State of Wisconsin or UW-La Crosse students. We reviewed records for five students who received financial aid but withdrew from school during FY 2003-04. Of those five, three had received HEAB grants. We found that in each instance, UW-La Crosse correctly determined if funds needed to be returned to HEAB and, if so, remitted the necessary funds. Furthermore, UW-La Crosse has developed a written policy for calculating returns related to HEAB aid programs.

Physical Inventory

OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose cost was charged to a federally supported project. These standards require that a physical inventory of equipment be taken and the results reconciled with the equipment records at least once every two years. In addition, UW System's Financial and Administrative Policy Number 33—Accountability for Capital Equipment—is consistent with the federal regulations and requires a physical inventory of capital equipment be completed once every two years.

During our prior audit, we found that UW-La Crosse had not taken a complete physical inventory since 2000 and, as a result, was not in compliance with either federal regulations or the UW System policy. We recommended that UW-La Crosse comply with federal requirements and university policy by completing a full physical inventory and reconciling the results to its equipment records (Finding WI-03-24). We further recommended that a physical inventory be completed at least every two years thereafter.

During our current audit, we found that UW-La Crosse has implemented our previous recommendations. UW-La Crosse completed a physical inventory in 2004 and developed a campus policy to complete a physical inventory every two years.

University of Wisconsin-Oshkosh

UW-Oshkosh, which provides instruction to 11,000 students seeking undergraduate or graduate degrees, had operating costs totaling \$120.5 million in FY 2003-04. Federal grant expenditures for that period totaled \$41.8 million, including \$868,000 for the research and development cluster and \$35.1 million for the student financial aid cluster.

During our current audit, we followed up on UW-Oshkosh's efforts to address concerns included in our FY 2002-03 single audit report. We found that UW-Oshkosh has implemented our recommendation to review and revise return calculations and is developing written guidelines.

Return of Student Financial Aid Funds

Student financial aid funds are awarded and disbursed to UW-Oshkosh students to offset attendance costs, such as tuition and housing. When a recipient of financial aid withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Therefore, if the amount disbursed to the student is greater than the amount earned, UW-Oshkosh must calculate the amount to be returned to the student financial aid programs. Both the school and the student may be responsible for returning funds to the programs.

During prior single audits, we identified various errors with return calculations. As a result, we recommended that UW-Oshkosh review the FY 2001-02 and FY 2002-03 student withdrawals and determine whether additional funds needed to be remitted to or collected from the granting agencies and UW-Oshkosh students. We further recommended that UW-Oshkosh develop written policies and procedures related to return calculations (Finding WI-03-25).

Use of One Return Calculation

Because the student financial aid programs may be funded by the State, the U.S. Department of Education, or the U.S. Department of Health and Human Services, separate return calculations for each funding source must be completed in accordance with each granting agency's guidelines. For example, federal regulations for financial aid programs administered by the U.S. Department of Education, such as the Federal Family Education Loan (FFEL) Program, the Pell Grant Program, and the SEOG program, state the order in which unearned funds should be returned to those programs.

During our FY 2001-02 audit, we found that UW-Oshkosh calculated return amounts by including financial aid received from all funding sources in the same calculation, using a computer program intended only for U.S. Department of Education programs. In our FY 2002-03 audit, we found that beginning with the fall 2002 semester, UW-Oshkosh began performing separate return calculations for each funding source. However, UW-Oshkosh had not recalculated FY 2001-02 returns.

UW-Oshkosh has subsequently completed the FY 2001-02 recalculations. We reviewed records for ten students who withdrew during that year and, for these students, found that UW-Oshkosh properly recalculated their returns using separate calculations.

Incorrect Withdrawal Date

Another step in calculating amounts to be returned to federal financial aid programs is the determination of student withdrawal dates. Federal regulations require that a student's withdrawal date be the earlier of the last date of attendance or the date on which the student notified the institution of his or her intent to withdraw. If a student obtains a leave of absence but does not return from that leave during a semester, the student's withdrawal date should be the date the student began the leave of absence.

In our FY 2001-02 audit, we found that in one of the six returns we reviewed, UW-Oshkosh used the incorrect withdrawal date for a student who was granted a leave of absence and later withdrew from school. During our current audit, we noted that UW-Oshkosh has started to develop written policies and procedures regarding withdrawal dates, and we encourage UW-Oshkosh to complete this effort as soon as possible.

Incorrect Institutional Charges

An important factor in calculating financial aid returns is whether the aid subsidized institutional or noninstitutional charges. To calculate the amount of funds the school must return, UW-Oshkosh multiplies the total value of institutional charges, including tuition and housing charges, by the percentage of unearned funds, which is the percentage of the enrollment period not completed. To assist in the return calculation, the U.S. Department of Education's program allows schools to enter default charges. When processing the calculation for a specific withdrawal, however, these default charges should be changed to reflect the student's actual charges if they differ. For example, while UW-Oshkosh uses full-time tuition as a default, the tuition amount would need to be changed for part-time students, who pay less.

During our FY 2001-02 audit, we found that default charges were not consistently changed to reflect the student's actual charges. Furthermore, UW-Oshkosh had not addressed this concern at the time of our FY 2002-03 audit.

During our current audit, we found that UW-Oshkosh has reviewed prior-year return calculations. We reviewed 20 revised calculations for FY 2001-02 and FY 2002-03 and found the proper institutional charges were included. In addition, UW-Oshkosh has started to develop written policies and procedures regarding institutional charges. We again encourage UW-Oshkosh to complete this effort as soon as possible.

Missed Return Calculations

An academic semester at UW-Oshkosh is 17 weeks, including a 14-week period of classes, which the majority of students attend, and a 3-week period of interim classes, which a smaller group of students attends. According to federal regulations, if a student withdraws after at least 60 percent of the 17-week semester has been completed, the student is considered to have earned 100 percent of the financial aid awarded, and no funds need to be returned by the institution or the student. As a result, once the 60 percent completion point has been reached, UW-Oshkosh did not perform the return calculation.

During our prior audits, we noted that when evaluating whether a return calculation was necessary, UW-Oshkosh calculated the 60 percent completion point based on the 14-week period, instead of the full 17-week period. As a result, UW-Oshkosh determined that financial aid funds were fully earned before they truly were and, in some cases, return calculations were not performed.

During our current audit, we found that UW-Oshkosh implemented procedures to calculate returns based on the full 17-week semester, and recalculated prior-year returns to determine whether additional amounts should be remitted to or collected from state and federal entities or students. We reviewed 20 revised return calculations for FY 2001-02 and FY 2002-03, and 5 return calculations for FY 2003-04, and found the 17-week semester was used in all instances.

The net combined effect of the FY 2001-02 and FY 2002-03 recalculations, which is summarized in Table 4, resulted in the determination that UW-Oshkosh students returned \$3,872 more than required according to the financial aid regulations. UW-Oshkosh, on the other hand, still owed \$12,279 to the various programs. The state-funded financial aid programs received \$12,717 less than they should have, while U.S. Department of Education programs received a total of \$4,310 more than required.

Table 4

Net Effect of Revised FY 2001-02 and FY 2002-03 Returns

	FFEL	Pell Grant	SEOG	Other Federal	State Programs	Total
UW-Oshkosh	\$(178)	\$1,723	\$ 241	\$295	\$(14,360)	\$(12,279)
Students	0	1,175	1,054	0	1,643	3,872
Net	\$(178)	\$2,898	\$1,295	\$295	\$(12,717)	\$ (8,407)

We encourage UW-Oshkosh to work with the U.S. Department of Education, the State of Wisconsin, and UW-Oshkosh students to remit or collect the amounts determined above.

University of Wisconsin-Parkside

UW-Parkside, which provides instruction to 5,100 students seeking undergraduate or graduate degrees, had operating costs totaling \$49.4 million in FY 2003-04. Federal grant expenditures for that period totaled \$16.8 million, including \$555,000 for the research and development cluster and \$15.6 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-Parkside to address concerns included in our FY 2002-03 single audit report. We found that UW-Parkside has implemented our recommendations related to community service jobs within the Federal Work-Study Program and physical inventory.

Community Service Jobs

Federal regulations require each institution to spend 7.0 percent of its allocated Federal Work-Study Program funds for community service jobs. During our prior audit, UW-Parkside incurred only \$14,468 in community service job expenditures,

or 5.8 percent of its allocated funds, falling short of the Federal Work-Study Program requirement by \$3,129. UW-Parkside requested a waiver of this requirement from the U.S. Department of Education, but the request was denied. We recommended that UW-Parkside develop procedures to ensure the necessary amount of community service job expenditures is incurred (Finding WI-03-26).

During our current audit, we found that UW-Parkside incurred \$31,153 in community service job expenditures in FY 2003-04. This amount, which is 11.4 percent of its allocated Federal Work-Study Program funds, exceeds the 7.0 percent requirement.

Physical Inventory

OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose cost was charged to a federally supported project. These standards require that a physical inventory of equipment be taken and the results reconciled with the equipment records at least once every two years. In addition, UW System's Financial and Administrative Policy Number 33—Accountability for Capital Equipment—is consistent with the federal regulations and requires a physical inventory of capital equipment be completed once every two years.

During our prior audit, we found that UW-Parkside had not taken a complete physical inventory since 2001 and, as a result, was not in compliance with either federal regulations or the UW System policy. We recommended that UW-Parkside comply with federal requirements and university policy by completing a full physical inventory and reconciling the results to its equipment records (Finding WI-03-27). We further recommended that a physical inventory be completed at least every two years thereafter.

During our current audit, we found that UW-Parkside has implemented our previous recommendations. UW-Parkside completed a physical inventory in 2004 and developed a campus policy to complete a physical inventory every two years.

University of Wisconsin-Platteville

UW-Platteville, which provides instruction to 6,100 students seeking undergraduate or graduate degrees, had operating costs totaling \$70.3 million in FY 2003-04. Federal grant expenditures for that period totaled \$20.0 million. Although UW-Platteville does not administer any research and development grants, its student financial aid cluster expenditures totaled \$19.5 million in FY 2003-04.

During our current audit, we followed up on the efforts of UW-Platteville to address concerns included in our FY 2002-03 single audit report. We found that UW-Platteville has implemented our recommendations regarding return of student financial aid funds and Federal Work-Study Program time sheets.

Return of Student Financial Aid Funds—Omitted Aid Types

Student financial aid funds are awarded and disbursed to UW-Platteville students to offset attendance costs, such as tuition and housing. When a recipient of financial aid funds withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Therefore, if the amount disbursed to the student is greater than the amount earned, UW-Platteville must calculate, in accordance with federal regulations, the amount to be returned to the financial aid programs. Both the school and the student may be responsible for returning money to the programs.

During our prior audit, we reviewed records for nine students who received financial aid but withdrew from school during the year. Of these nine, we identified three instances in which the return calculations were not completed in accordance with federal regulations because UW-Platteville did not consider all federal financial aid that the students received. We recommended that UW-Platteville review all student withdrawals in FY 2002-03 to determine whether additional funds should be remitted to the U.S. Department of Education. We also recommended that UW-Platteville develop and implement procedures to ensure all disbursements for federal financial aid programs are included in the return calculations (Finding WI-03-28).

During our current audit, we found that UW-Platteville reviewed all FY 2002-03 student withdrawals and identified no additional funds that needed to be remitted to the U.S. Department of Education. UW-Platteville has also implemented procedures to ensure that all disbursements of federal financial aid are included in the return calculations. We reviewed five return calculations during our FY 2003-04 audit and found that all federal financial aid was included.

Return of Student Financial Aid Funds—Student Withdrawal Dates

When a student withdraws from school, a calculation is done to determine the amount, if any, that must be returned to the federal financial aid programs. The student's withdrawal date is an important factor in the calculation. For institutions that are not required to take attendance, such as UW-Platteville, federal regulations require that the student's withdrawal date be the earlier of the date on which the student notified the institution of his or her plans to withdraw or the midpoint of the enrollment period, if no withdrawal notification is provided. Federal regulations further state that if an institution is unable to demonstrate a student's attendance at any class, the student is considered to have withdrawn before the first day of class, and all funds paid to the student must be returned.

During our prior audit, we found UW-Platteville did not have procedures in place to identify students who had withdrawn from school without providing official notification and to determine if, for those students, any funds should be returned to federal financial aid programs. We recommended that UW-Platteville implement

procedures to ensure that a timely determination of withdrawal dates is made for students who have withdrawn from school without providing official notification (Finding WI-03-29).

During our current audit, we found that UW-Platteville has implemented a policy to identify students who have withdrawn without providing official notification. This policy was implemented for the spring 2004 semester.

Federal Work-Study Time Sheets

Federal regulations require the work performed by Federal Work-Study Program students to be supported by time sheets documenting actual hours worked. Federal regulations further require time sheets to be signed by the students' supervisors to verify the documented hours are accurate.

UW-Platteville has an electronic time-reporting system that students use to report their hours worked. With this system, the supervisor's approval is applied electronically; however, the central payroll processor has the ability to process a time sheet when such approval has not been applied. Of the ten student time sheets we reviewed, six did not have supervisory approval on the second week of a two-week pay period. We recommended that UW-Platteville implement procedures to ensure that all student time sheets are approved by the appropriate supervisor prior to being processed for payment (Finding WI-03-30).

During our current audit, we found that UW-Platteville has implemented our previous recommendation. Procedures are now in place to ensure that all student time sheets are approved prior to being processed for payment. We reviewed five time sheets from the spring 2004 semester, which was after the date of our recommendation, and found that all five had supervisory approval.

University of Wisconsin-River Falls

UW-River Falls, which provides instruction to 5,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$65.4 million in FY 2003-04. Federal grant expenditures for that period totaled \$20.4 million, including \$52,000 for the research and development cluster and \$18.9 million for the student financial aid cluster.

We documented and tested UW-River Falls' internal controls used in administering the student financial aid cluster. In addition, we tested compliance with grant requirements for the student financial aid cluster. Overall, UW-River Falls' internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we identified concerns regarding UW-River Falls' student financial aid returns.

Finding WI-04-19: Return of Student Financial Aid Funds

Student financial aid funds are awarded and disbursed to UW-River Falls students to offset attendance costs, such as tuition and housing. When a recipient of financial aid withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Therefore, if the amount disbursed to the student is greater than the amount earned, UW-River Falls must calculate the amount to be returned to the student financial aid programs. Both the school and the student may be responsible for returning funds to the programs.

Because the student financial aid programs may be funded by the U.S. Department of Education or the State of Wisconsin, separate return calculations for each funding source must be completed in accordance with each granting agency's guidelines. For example, federal regulations for financial aid programs administered by the U.S. Department of Education, such as the Perkins Loan Program, the Pell Grant Program, and the SEOG program, state the order in which unearned funds should be returned to those programs.

During our current audit, we found that UW-River Falls calculated return amounts by including financial aid received from all funding sources in the same calculation, using a computer program developed by the U.S. Department of Education. This program was intended only to assist in calculating the amounts to be returned to programs administered by that agency. We reviewed records for 5 of the 68 students who received financial aid but withdrew from UW-River Falls. All five students had received financial aid from programs administered by the U.S. Department of Education and by HEAB. We found that the use of one return calculation resulted in:

- HEAB receiving \$215 less than it should have from UW-River Falls;
- the federal Pell Grant Program receiving \$597 more than it should have from UW-River Falls and \$24 more than required from students; and
- the federal SEOG program receiving \$228 more than it should have from UW-River Falls.

Recommendation

We recommend the University of Wisconsin-River Falls:

- *review all student withdrawals in FY 2003-04 and, based on federal and state regulations for returns, determine whether additional funds should be remitted to or collected from the U.S. Department of Education, the State of Wisconsin, and UW-River Falls students; and*

- *establish written policies and procedures related to return calculations to ensure compliance with federal and state regulations.*

Questioned Costs: Student Financial Aid Cluster: Return of Student Financial Aid Funds = Undetermined

UW-River Falls Response and Corrective Action Plan: UW-River Falls agrees with the finding and will do the following:

- UW-River Falls will review all “Return of Student Financial Aid” calculations for FY 2003-04 and determine the correct amounts to be remitted to or collected from the U.S. Department of Education, the State of Wisconsin, and UW-River Falls students;
- UW-River Falls will remit to or collect from the U.S. Department of Education, the State of Wisconsin, and UW-River Falls students the amounts identified above;
- UW-River Falls will update written policies and procedures for the federal “Return of Student Financial Aid” calculation, excluding State of Wisconsin financial aid programs from the calculation; and
- UW-River Falls will develop written policies for the return of student financial aid to the State of Wisconsin financial aid programs, other third-party sources of financial assistance, and UW-River Falls students.

UW-River Falls will accomplish the items above by March 31, 2005.

University of Wisconsin-Stevens Point

UW-Stevens Point, which provides instruction to 8,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$117.0 million in FY 2003-04. Federal grant expenditures for that period totaled \$33.9 million, including \$831,000 for the research and development cluster and \$28.5 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-Stevens Point to address a concern included in our FY 2002-03 single audit report. We found that UW-Stevens Point has implemented our recommendations regarding the return of student financial aid funds.

Return of Student Financial Aid Funds

Student financial aid funds are awarded and disbursed to UW-Stevens Point students to offset attendance costs, such as tuition and housing. When a recipient of financial aid funds withdraws from school, the student may no longer be eligible for the full amount of funds that he or she was originally awarded. Therefore, if the amount disbursed to the student is greater than the amount earned, UW-Stevens Point must calculate, in accordance with federal regulations, the amount to be returned to the financial aid programs. The student's withdrawal date is an important factor in these calculations.

Students may withdraw from school by providing official notification of their plans to withdraw or, if no withdrawal notification is provided, by ceasing attendance at classes. Federal regulations require schools to identify students who have withdrawn without official notification and to determine each student's withdrawal date within 30 days of the end of the semester. Federal regulations also require the school to return funds to the appropriate student financial aid programs within 30 days of the withdrawal determination date.

During our prior audit, we reviewed records for seven students who withdrew from UW-Stevens Point without providing official notification. For all seven, we found that UW-Stevens Point did not determine the student's withdrawal date within the required 30 days. Withdrawal dates for three students were determined 41 days after the semester ended, while withdrawal dates for the remaining four students were determined 62 days after the semester ended. In addition, we found that in four instances the necessary funds were not credited to the appropriate student financial aid programs within 30 days of the date in which the withdrawal date was determined. Three returns, totaling \$3,693, were made to the Pell Grant Program and the Stafford Loan Program at least 60 days after the withdrawal determination dates, while an additional return for \$388 was made to the Pell Grant Program 90 days after the withdrawal determination date.

We recommended that UW-Stevens Point implement procedures to ensure that a timely determination of withdrawal dates is made for students who have withdrawn without providing official notification (Finding WI-03-31). We further recommended that procedures be implemented to credit returns to the applicable financial aid programs within the required period.

During our current audit, we found that UW-Stevens Point has implemented our previous recommendations. We reviewed records for four students who withdrew from UW-Stevens Point in the fall 2004 semester without providing official notification. For all four students, we found that UW-Stevens Point determined the students' withdrawal dates within the required 30 days. In addition, we reviewed six students' records for the fall 2003 and spring 2004 semesters to determine if all returns were made to the appropriate student financial aid programs within the required period. In all ten cases, we found that the necessary funds were credited to the financial aid programs within 30 days of the withdrawal dates being determined.

University of Wisconsin-Superior

UW-Superior, which provides instruction to 2,800 students seeking undergraduate or graduate degrees, had operating costs totaling \$36.5 million in FY 2003-04. Federal grant expenditures for that period totaled \$12.9 million, including \$623,000 for the research and development cluster and \$11.3 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-Superior to address a concern included in our FY 2002-03 single audit report. We found that UW-Superior has implemented our recommendation related to physical inventory.

Physical Inventory

OMB Circular A-110 prescribes standards for equipment furnished by the federal government or whose cost was charged to a federally supported project. These standards require that a physical inventory of equipment be taken and the results reconciled with the equipment records at least once every two years. In addition, UW System's Financial and Administrative Policy Number 33—Accountability for Capital Equipment—is consistent with the federal regulations and requires a physical inventory of capital equipment be completed once every two years.

During our prior audit, we found that UW-Superior had not taken a complete physical inventory since 2001 and, as a result, was not in compliance with either federal regulations or the UW System policy. We recommended that UW-Superior comply with federal requirements and university policy by completing a full physical inventory and reconciling the results to its equipment records (Finding WI-03-32). We further recommended that a physical inventory be completed at least every two years thereafter.

During our current audit, we found that UW-Superior has implemented our previous recommendations. UW-Superior completed a physical inventory in 2004 and developed a campus policy to complete a physical inventory every two years.

University of Wisconsin-Whitewater

UW-Whitewater, which provides instruction to 10,500 students seeking undergraduate or graduate degrees, had operating costs totaling \$107.2 million in FY 2003-04. Federal grant expenditures for that period totaled \$40.5 million, including \$277,000 for the research and development cluster and \$37.3 million for the student financial aid cluster.

During our current audit, we followed up on the efforts of UW-Whitewater to address concerns included in our FY 2002-03 single audit report. We continue to note a concern regarding UW-Whitewater's satisfactory academic progress policy.

Finding WI-04-20: Student Eligibility and Awards

Federal regulations stipulate that after students have completed their second year of school, a school must review each student's academic progress at least annually to determine whether he or she has an academic standing consistent with the school's graduation requirements. UW-Whitewater's graduation policy states that students must have a cumulative grade point average (GPA) of 2.0. To be consistent with federal requirements, a student is not eligible to receive federal financial aid if he or she fails to earn the minimum GPA after two years of school and a semester of academic probation, unless an appeal is sought and granted because of injury or illness of the student, death of a family member, or other special circumstances.

During our prior audits, we found that UW-Whitewater required a minimum GPA of 1.5 to receive federal student financial aid. After excluding students who were either on academic probation or granted an appeal, we identified 15 students who did not meet UW-Whitewater's graduation requirement of a 2.0 GPA but received federal financial aid totaling \$91,166 in FY 2001-02.

In two prior audits, we recommended that UW-Whitewater develop a satisfactory academic progress policy that is consistent with its graduation requirements (Finding WI-03-33). In addition, because UW-Whitewater believed its policy for awarding financial aid complied with federal regulations and took no steps to address this issue, additional awards may have been made to ineligible students after FY 2001-02. We further recommended that UW-Whitewater review all financial aid awards disbursed after that year to determine whether federal aid was awarded to ineligible students and, if so, reimburse the appropriate federal financial aid program.

On March 25, 2004, the U.S. Department of Education issued a final determination letter for FY 2001-02 requiring that UW-Whitewater reimburse \$30,849 and deposit an additional \$2,925 to the campus' Perkins Loan fund. After an appeal by UW-Whitewater, the direct payment to the U.S. Department of Education was reduced to \$19,287. This payment and the deposit in the Perkins Loan fund were completed in November 2004.

In addition, in October 2004, UW-Whitewater published a new satisfactory academic progress policy that is consistent with the school's graduation requirements. Therefore, our initial FY 2001-02 finding is resolved. However, UW-Whitewater awarded student financial aid to students who did not meet the minimum satisfactory academic progress standards in FY 2002-03, FY 2003-04, and the first semester of FY 2004-05. As a result, awards to ineligible students were made during these time periods, as shown in Table 5. Of these amounts, we question the costs incurred for FY 2003-04, which is the period currently being audited.

Table 5

Ineligible UW-Whitewater Students Receiving Federal Financial Aid

	Number	Amount Awarded in Federal Financial Aid
FY 2002-03	8	\$ 41,182
FY 2003-04	13	50,357
FY 2004-05	17	68,267
Total		\$159,806

 Recommendation

We again recommend the University of Wisconsin-Whitewater review all student financial aid awards disbursed after FY 2001-02 to determine whether federal financial aid was awarded to students who failed to earn a 2.0 grade point average after their second year of school, and reimburse the appropriate federal financial aid programs.

Questioned Costs: Student Financial Aid Cluster: Student Eligibility and Awards = \$50,357

UW-Whitewater Response and Corrective Action Plan: UW-Whitewater is now in compliance with the U.S. Department of Education regulations governing the graduation grade policy. While the initial report on this issue was for FY 2001-02, the final determination letter from the Department of Education (subsequent to the campus' appeal) was not received until August 3, 2004. UW-Whitewater was diligent in understanding and complying promptly with this policy on receipt of the final determination letter. UW-Whitewater also promptly identified the proper funding source through discussion with UW System Administration and refunded the full and final amounts determined.

Because it feels that it will be unfairly penalized for the period of time it was waiting for the final determination, based on the Audit Bureau's current recommendation that it review "all student financial aid awards disbursed after FY 2001-02 to determine whether federal financial aid was awarded to students ... and reimburse the appropriate federal financial aid programs," UW-Whitewater initiated contact with the U.S. Department of Education to seek relief from, and closure of, this issue. The Department of Education responded that UW-Whitewater may choose to avail itself of appeal options if liabilities are assessed for each fiscal year questioned. However, UW-Whitewater requested that, based on the Audit Bureau's findings, the

Department of Education consider making a final determination of the total amounts for FY 2002-03, FY 2003-04, and FY 2004-05 so that the federal programs can be properly reimbursed and UW-Whitewater can put this issue behind it. UW-Whitewater is awaiting a response and will promptly apprise the Audit Bureau of the Department of Education's decision on this matter.

University of Wisconsin Colleges

The UW Colleges include 13 two-year campuses located throughout Wisconsin and provide instruction to 12,400 students seeking associate degrees or earning credits to transfer to another university. UW Colleges had operating costs totaling \$74.5 million in FY 2003-04. Federal grant expenditures for that period totaled \$20.5 million, including \$121,000 for the research and development cluster and \$19.0 million for the student financial aid cluster.

We documented and tested UW Colleges' internal controls used in administering the student financial aid cluster. In addition, we tested compliance with grant requirements for the student financial aid cluster. Overall, UW Colleges' internal controls appear adequate to ensure compliance with grant requirements for the student financial aid cluster. However, we identified concerns regarding UW Colleges' reporting of student enrollment changes

Finding WI-04-21: Enrollment Reporting

The National Student Loan Data System (NSLDS) periodically provides UW Colleges' third-party servicer with a roster file containing information on students receiving federal financial aid loans. According to federal regulations, each institution must certify the information and report to NSLDS any student enrollment status changes, such as withdrawals and graduations, within 30 days of the roster file being created. Although UW Colleges uses a third-party servicer for NSLDS reporting, it is ultimately responsible for timely and accurate enrollment reporting. Financial institutions may use NSLDS enrollment data to determine when students' grace periods begin and when they must begin repaying their loans.

During our audit, we found that although roster files were submitted within 30 days, the files were not correctly updated for all enrollment status changes. We judgmentally selected files for ten students who withdrew from school in FY 2003-04; of these students, nine received federal student loans. We found that enrollment status changes for seven of these students were not reported on the NSLDS roster file that immediately followed their withdrawals, and for each student at least one inaccurate NSLDS roster file was submitted. Two students were reported as withdrawn 113 days and 174 days, respectively, after the NSLDS roster files that immediately followed their withdrawals were created. At the time of our review, five additional students were still listed as enrolled even though 71 days had passed since the first roster file was created.

☑ Recommendation

We recommend the University of Wisconsin Colleges work with and monitor the third-party servicer to ensure enrollment status changes for students who receive federal student loans are provided to the National Student Loan Data System in a timely manner.

Questioned Costs: Student Financial Aid Cluster: Enrollment Reporting = None

UW Colleges Response and Corrective Action Plan: During fieldwork for the financial aid audit for academic year 2003-04, the auditors found that, in a small sample of ten students, the enrollment status was not reported correctly, not reported at all, or not reported within the required time period to NSLDS for a high percentage of the sample.

UW Colleges will proceed in the following manner to ensure that accurate and timely enrollment data is reported to NSLDS. UW Colleges will continue to utilize the services of its third-party servicer, the National Student Clearinghouse (NSC), to report the enrollment data.

The following corrective action steps will be taken:

- change the NSC enrollment reporting frequency to a minimum of once every 30 days;
- identify the students in spring term 2005 and fall term 2005 who receive Title IV loans and withdraw from the institution, and monitor the enrollment status of these students in NSLDS after each enrollment data submission by NSC to NSLDS;
- authorize the UW Colleges Registrar to update student enrollment status in “real-time” in NSLDS;
- verify, before sending enrollment data from UW Colleges to NSC, that the enrollment status for each student identified in the second action step is correct in the files sent to NSC; and
- reduce the turnaround time to a maximum of two days when completing the NSC error reports.

University of Wisconsin System
 Summary of Findings and Questioned Costs
 FY 2003-04

U.S. Department of Education

University of Wisconsin-River Falls

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-19	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Undetermined

University of Wisconsin-Whitewater

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-20	Various	Student Financial Aid Cluster	Student Eligibility and Awards*	\$ 50,357

University of Wisconsin Colleges

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-21	Various	Student Financial Aid Cluster	Enrollment Reporting	\$ 0

Noncompliance Findings Affecting Multiple Grants

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-18	Various	Research and Development Cluster	Cost Overruns	\$ 0

* Repeat finding from audit report 04-2.

Inquiries regarding resolution of findings and questioned costs should be directed to the contact person listed in Appendix 3 of this report.

Department of Administration ■

The Wisconsin Department of Administration provides support services to other state agencies, coordinates energy and coastal management, and performs other functions prescribed by law. DOA is also responsible for providing the Governor with fiscal management information and the policy alternatives required for preparation of Wisconsin's biennial budget. DOA disbursed \$2.0 billion during FY 2003-04, with \$1.5 billion of that amount related to payments for the State's unfunded actuarial accrued pension liability. Federal grants to the State financed \$126.3 million of DOA's remaining disbursements of \$488.3 million.

As part of our standard audit procedures, we reviewed DOA's internal controls related to revenues, expenditures, and the administration of federal grant programs. We tested its compliance with grant requirements for the State Domestic Preparedness Equipment Support Program (catalog #97.004), a type A grant program, and we followed up on the progress DOA made in addressing findings WI-03-34 through WI-03-37 of our prior single audit report.

Overall, DOA's internal controls are adequate. However, in addition to the concerns identified in the statewide issues chapter, we identified concerns with procedures related to advancing funds to subrecipients under the State Domestic Preparedness Equipment Support Program. In completing follow-up on prior-year findings, we noted that DOA took steps to correct the central service cost allocation plan, and we noted the Office of Justice Assistance (OJA) made improvements in federal reporting for the Byrne Formula Grant Program and the Juvenile Accountability Incentive Block Grants (JAIBG) program. However, OJA is still waiting for federal resolution on the prior audit finding regarding the allowability of some expenditures charged to the JAIBG program.

Finding WI-04-22: Advances to Subrecipients

The State Domestic Preparedness Equipment Support Program, known as the Homeland Security program, is administered by the U.S. Department of Homeland Security. In Wisconsin, OJA administers the Homeland Security program, which requires the State to coordinate and develop an overall homeland security strategy and to coordinate the distribution of Homeland Security program funding to local governments and state agencies to assist first responders in preparing for and preventing a terrorist incident. Funding under the Homeland Security program is primarily intended for the purchase of equipment, such as communications equipment, and for improving security at critical infrastructure sites, such as airports. During FY 2003-04, OJA expended \$28.5 million under this program, of which \$27.5 million was subgranted to 82 local governments and 11 state agencies.

Typically, OJA makes payments to subrecipients on a reimbursement basis. Periodically, subrecipients request reimbursement from OJA by submitting invoices. On a case-by-case basis, OJA may also provide Homeland Security program funds to subrecipients in advance of the expenditures being incurred. Federal cash management rules require recipients of federal funds to minimize the time between when federal funds are transferred from the federal government and the disbursement of the funds. When advance payment procedures are used, recipients must establish similar procedures for subrecipients. In addition, general federal rules require that any interest earned on advances in excess of \$100 annually be returned to the federal government. To receive an advance, a subrecipient must make a request to OJA either by submitting a purchase order or by providing a request for an immediate disbursement based on amounts in the budget submitted during the application process. OJA, in turn, draws down federal funds as reimbursement for payments and advances made to subrecipients.

As a pass-through entity, OJA is responsible for ensuring that subrecipients are informed of all applicable compliance requirements related to the federal funding being awarded, including any specific rules regarding funds that are advanced. In addition, OJA should have procedures in place to monitor advances to ensure compliance with federal rules regarding minimizing the time between the drawdown of federal funds and their disbursement for federal program purposes.

While OJA did inform subrecipients of various federal rules regarding the Homeland Security program funding, it did not clearly inform subrecipients of the federal rules regarding cash advances and the requirement that interest earnings exceeding \$100 per federal fiscal year must be returned to the federal government. Further, OJA does not have procedures in place to monitor advances to subrecipients to ensure compliance with federal rules.

For example, as part of our testing of payments made under the Homeland Security program, we identified advances OJA made to four local governments on May 18, 2004. For these four advances, we found:

- The City of Wausau received \$350,000. These funds were not expended and as of October 25, 2004, were returned to OJA, 161 days after the funds were first advanced.
- The City of New Richmond received \$300,000. The majority of these funds were not expended until November 2004, more than five months after they were advanced.
- Sheboygan County received \$150,000. The majority of these funds were expended between May and October 2004.
- The City of Kenosha received \$430,000. The funds were expended on June 2, 2004, 15 days after they were advanced.

Because OJA did not inform subrecipients of federal rules regarding advances and did not have procedures in place to monitor whether subrecipients expend advanced funds in a timely manner, it did not comply with federal cash management requirements, and subrecipients may be in noncompliance with these requirements. In addition, subrecipients may owe interest penalties to the federal government. For example, we estimate the City of Wausau may have earned interest of \$1,500 on the \$350,000 that was advanced in May 2004.

We note that OJA continued to provide advances to local governments during FY 2004-05. We identified that at least an additional \$3.0 million was advanced to local governments through October 2004.

Recommendation

We recommend the Wisconsin Department of Administration's Office of Justice Assistance:

- *inform subrecipients of the compliance requirements applicable to the funds being awarded, especially those related to advances;*
- *establish and implement procedures to monitor advances made to subrecipients to minimize the time between when funds are received from the federal government and when they are expended for program purposes; and*
- *calculate whether any subrecipients that were advanced funding during FYs 2003-04 or 2004-05 earned interest on those funds, and require the subrecipients to return interest earnings in excess of \$100 to the federal government.*

Questioned Costs: State Domestic Preparedness Equipment Support Program (catalog #97.004, award#s 2003-TE-TX-0201, 2003-MU-T3-0025, 2004-GE-T4-0024): Advances to Subrecipients = None

OJA Response and Corrective Action Plan: According to OJA staff, the greatest concern of federal authorities with regard to the new Homeland Security program has been the inability to get appropriated funds into the hands of local subrecipients quickly. Rapid pass-through from states to local and tribal governments has been viewed as being critical to preparedness for response to terrorism. These priorities were an overarching consideration in OJA's implementation of this program.

OJA acted in good faith to implement the Homeland Security program consistent with federal pressures to move funds quickly and consistent with applicable federal program and financial guidelines. OJA believes that federal guidance in the area of cash management was confusing, especially given the pressures of setting up a massive new federal program. Further, cash management rules for the Homeland Security program were revised for the FFY 2004-05 award.

Office of Domestic Preparedness staff indicated that they consider the purchase order to be a contract and that payment based on the purchase order was viewed as reimbursement identical to payment on an invoice. OJA plans to suspend reimbursement based on purchase orders and will direct all subrecipients to submit invoices for reimbursement, pending clarification from the federal government. OJA will clarify financial guidelines and make both the federal Office of Justice Programs Financial Guide and the Cash Management Act of 1990 available through links on its Web site.

Further, OJA will remind subrecipients of the need to spend funds promptly in order to minimize the time cash is held, and to report program income to the federal government. If it is determined that interest in excess of \$100 for all federal programs combined should be returned to the federal government, OJA will remind subrecipients to do so.

Prior Audit Follow-Up

We followed up on DOA's progress in implementing its corrective action plan for Finding WI-03-34 and on OJA's progress in implementing corrective action for findings WI-03-35 through WI-03-37 in our FY 2002-03 single audit report. Overall, we found DOA and OJA have taken corrective action to resolve these findings. However, we note that OJA is still waiting for federal resolution on our finding regarding the allowability of some expenditures charged to the JAIBG program.

Central Service Cost Allocation Plan

During our prior audit, we recommended DOA revise its FY 2001-02 central service cost allocation plan to exclude lapses to the General Fund as an allowable operating expenditure in determining whether excess balances had accumulated in the

internal service funds, and that DOA work with the federal government in resolving any excess balances that may exist after the lapses have been excluded (Finding WI-03-34). During our current audit, we found that DOA revised its FY 2001-02 central service cost allocation plan and prepared its FY 2002-03 plan with the lapses properly excluded. The revised plans have been submitted to the U.S. Department of Health and Human Services for its approval. In addition, DOA identified some excess balances and is awaiting federal resolution on the excess balances.

Federal Reporting under the Byrne Formula Grant Program and the Juvenile Accountability Incentive Block Grants Program

The Byrne Formula Grant Program and the JAIBG program, both of which are U.S. Department of Justice grants, are administered by OJA. During our prior audit, we noted concerns with the preparation of financial status reports under both of these grant programs and recommended OJA take steps to improve the preparation of these reports (findings WI-03-35 and WI-03-37).

OJA has taken corrective actions and has established and implemented written procedures for preparation and review of financial status reports. We reviewed three financial status reports for each of these grants and found significant improvement in the accuracy of the information reported.

Allowable Costs and Activities under the Juvenile Accountability Incentive Block Grants Program

Federal regulations designate that funding under the JAIBG program is to be spent in 12 broadly defined areas, including costs to construct juvenile correctional facilities, hire prosecutors, and develop programs that provide alternatives to incarceration for juvenile offenders. During two prior audits, we found that OJA had charged costs to the JAIBG program that were not allowable under program guidelines (findings WI-03-36 and WI-02-32). Specifically, we questioned \$20,000 during our FY 2002-03 audit and \$102,109 during our FY 2001-02 audit because OJA used JAIBG funds for "at-risk" youths. For example, OJA provided grants for programs and activities that benefit all juveniles. These amounts were questioned because the guidelines indicate that allowable costs are only for juveniles who have had contact with the juvenile justice system; there is no indication that funds may be used for individuals considered to be "at-risk" for being in contact with the juvenile justice system.

OJA disagrees with this interpretation and believes that funds can be used for reducing the risk factors associated with delinquent behavior, regardless of whether juveniles have previously had contact with the juvenile justice system. In January 2004, OJA submitted its response and other requested information to the U.S. Department of Justice to resolve this finding. Further communications were made in December 2004. OJA is waiting federal resolution on this issue; therefore, we make no further recommendation at this time.

Wisconsin Department of Administration
Summary of Findings and Questioned Costs
FY 2003-04

U.S. Department of Homeland Security

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-22	97.004	State Domestic Preparedness Equipment Support Program	Advances to Subrecipients	\$ 0

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 2 of this report.

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Wisconsin Technical College System Board ■

The Wisconsin Technical College System Board (WTCSB) oversees the 16 technical college districts in the State of Wisconsin, administers state and federal aid, and coordinates vocational and technical programs with other state agencies and the University of Wisconsin System. WTCSB disbursed \$175.8 million during FY 2003-04; federal grants to the State financed \$34.8 million of that amount.

As part of our audit, we followed up on the progress WTCSB has made in addressing concerns with subrecipient monitoring under the Adult Education—State Grant Program (catalog #84.002).

Prior Audit Follow-Up

WTCSB administers the Adult Education—State Grant Program, which provides grants to technical college districts and community-based organizations to help adults become literate and obtain the knowledge and skills necessary for employment. During our prior audit, we noted that WTCSB had not identified those community-based organizations required to have audits and did not ensure audit reports were received and management decisions were issued on findings (Finding WI-03-38).

WTCSB has implemented appropriate corrective actions and identifies community-based organizations that are required to have audits, obtains and reviews any required audit reports, and follows up on audit findings. We reviewed the audit files for five community-based organizations that would be required to file a report by September 2004 and found that WTCSB had obtained the audit report; identified

whether there were audit findings or questioned costs; and, as applicable followed up on any audit findings and issued a management decision. In addition, WTCSB reviewed and followed up on those community-based organizations identified in our prior audit.

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Department of Corrections ■

The Wisconsin Department of Corrections (DOC) is responsible for administering the State's correctional system. State and federal programs administered by DOC include those that affect the criminal justice system, prisons, and drug law enforcement. DOC disbursed \$1.1 billion during FY 2003-04; federal grants to the State financed \$13.0 million of that amount.

As part of our standard audit procedures, we reviewed DOC's internal controls over revenues, expenditures, and the administration of federal financial assistance programs. We tested compliance with grant requirements for the Foster Care—Title IV-E subgrant (catalog #93.658), a type A program, and followed up on the progress DOC has made in addressing Finding WI-03-39 of our prior single audit report.

Finding WI-04-23: Foster Care Case Files

The Department of Health and Family Services administers Foster Care—Title IV-E for the State of Wisconsin. Under an ongoing memorandum of understanding, DOC may be reimbursed by the Department of Health and Family Services for allowable foster care costs incurred and claimed for federal reimbursement by that department in caring for juveniles in its custody.

Court orders may direct that children be placed in one of DOC's three juvenile correctional institutions. While under DOC's custody, children in the juvenile corrections system may be moved from these secure facilities to nonsecure facilities, such as group homes, after achieving behavioral goals. Foster Care—Title IV-E regulations do not allow the State to claim federal reimbursement for children placed in juvenile correctional institutions. However, the State may claim

federal reimbursement for costs, including eligible administrative costs, incurred in maintaining eligible children in nonsecure facilities. During FY 2003-04, the State claimed \$143,235 in federal reimbursement for maintenance costs and \$396,541 for administrative costs for DOC cases, and effectively returned \$32,990 to the federal government related to amounts questioned in our FY 2001-02 audit and other adjustments.

In our past two audits, we identified serious concerns with DOC's documentation of its eligibility determinations for foster care and questioned amounts claimed by DOC for maintenance and administration (findings WI-03-39 and WI-02-38). In our prior audit, we reported that in response to our audit findings, both the Department of Health and Family Services and DOC had implemented corrective actions aimed at improving the eligibility determination process. These actions included providing training to DOC staff responsible for gathering the information necessary to make eligibility determinations. Further, beginning in August 2003, a private contractor under contract with the Department of Health and Family Services began reviewing case files and providing eligibility recommendations to DOC. Finally, the Department of Health and Family Services has temporarily ceased claiming federal reimbursement for DOC services to eligible children subsequent to September 30, 2003, in order to avoid future claim adjustments that most likely would have been needed.

In addition, as included in the prior-audit corrective action plan, the Department of Health and Family Services amended its contract for the private contractor to review and make eligibility recommendations for 97 DOC cases for which the State received federal reimbursements from January 1, 2003 through June 30, 2003. The private contractor completed its review in April 2004 and found 80 of the 97 cases were, in fact, not eligible for federal reimbursement. Based on the private contractor's eligibility recommendations, DOC in August 2004 revised its claim for reimbursement of maintenance costs for July 1, 2002 through June 30, 2003, resulting in a reduction of \$521,319 to the federal claim.

We reviewed the private contractor's and DOC's efforts related to this claim adjustment. We tested the private contractor's eligibility recommendations for five cases and found them to be appropriate. However, we found that DOC did not adjust the claim correctly based on the eligibility determination for two of the ten cases selected for review. As a result of these two errors, DOC's claim adjustment should have been \$537,386, which is \$16,067 more than DOC's initial adjustment of \$521,319.

In addition, DOC adjusted its claim for maintenance costs for the period July 1, 2003 through September 30, 2003, which is part of our current audit period, taking into consideration the work of the private contractor. For this period, DOC had originally claimed \$143,235 in federal reimbursement of maintenance costs. DOC's revised claim was for \$52,001, which is \$91,234 less than the original claim.

The Department of Health and Family Services has not yet returned funds to the federal government for either of DOC's claim adjustments. As previously noted,

DOC made errors in two of the ten cases we selected for review. DOC needs to review its process for all of the cases to ensure the claim adjustments are correct. We note that in discussions between the Department of Health and Family Services and the federal government, the federal government has requested the adjustment for the period July 1, 2002 through June 30, 2003 be returned by June 30, 2005, although the Department of Health and Family Services is uncertain if it will be able to meet this deadline.

In addition to revising its claims for maintenance costs, DOC will need to revise its claims for administrative costs. Because additional cases have been determined to be ineligible for federal reimbursements, DOC's ratio of eligible cases compared to total cases will decline. Because that ratio is used to calculate the federal government's share of allowable administrative costs, the allowable administrative costs will also decline.

In our prior audit, we questioned an undetermined amount of Foster Care—Title IV-E reimbursements for maintenance and administrative costs received through the end of FY 2002-03. For our current audit, we question \$91,234, representing DOC's adjustment to its claim for maintenance expenditures from July 1, 2003 through September 30, 2003, which is part of our current audit period and which the Department of Health and Family Services has not yet returned to the federal government, plus an undetermined amount for administrative reimbursements.

Recommendation

We recommend the Wisconsin Department of Corrections review its claim adjustments submitted to the Wisconsin Department of Health and Family Services for accuracy and ensure that the eligibility determination is properly reflected in the claim adjustment. In addition, we recommend the Wisconsin Department of Corrections submit a claim adjustment for administrative costs for the period from July 1, 2002 through September 30, 2003 based on revised eligibility ratios.

Questioned Costs: Foster Care—Title IV-E (catalog #93.658, award #s G0401WI1401 and G0301WI1401): Foster Care Case Files = \$91,234 Plus an Undetermined Amount

DOC Response and Corrective Action Plan: The Department of Corrections, Division of Juvenile Corrections will review its Foster Care—Title IV-E claims for July 1, 2002 through September 30, 2003 and make the necessary claims adjustments by March 31, 2005.

To ensure accuracy on the eligibility determination, the Division of Juvenile Corrections will change its review process and make its claim only on the basis of the claiming detail submitted by the private contractor that supports its determination recommendation and the Division's determination. The Division will correct the long-standing practice of using the reported federal eligibility code from alternate care attendance reports

and comparing it with a “point in time” list from the private contractor. This change in practice will allow the Division to identify cases where the eligibility changes during the specific month.

The Division will submit a claims adjustment for administrative costs for July 1, 2002 through September 30, 2003, consistent with the changes in the eligibility rate. The claims adjustment will be submitted to the Department of Health and Family Services by May 15, 2005. The Division will work with the Department of Health and Family Services to obtain the data on the change in the eligibility rate to apply the correct percentage in calculating the adjusted claim.

During our prior audits, we recommended that DOC perform a redetermination of foster care eligibility and reimbursability for cases claimed for federal reimbursement in FY 2001-02 and FY 2002-03 and submit revised claim information to the Department of Health and Family Services. However, as we reported in our prior audit, and as indicated in DOC’s corrective actions plans, both agencies agreed to an alternative to our recommendation. In accordance with this alternative plan, which DOC proposed because of limited staff resources, the Department of Health and Family Services amended its contract so that the private contractor will review and redetermine DOC cases claimed to be eligible and reimbursable from January 1, 2003 through June 30, 2003, rather than for the period we recommended. During the final resolution process, the federal government will need to determine whether DOC’s alternative plan is acceptable.

**Wisconsin Department of Corrections
Summary of Findings and Questioned Costs
FY 2003-04**

U.S. Department of Health and Human Services

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-23	93.658	Foster Care—Title IV-E	Foster Care Case Files*	\$ 91,234 Plus an Undetermined Amount

*Repeat finding from audit report 04-2.

Inquiries regarding resolution of findings and questioned costs should be directed to the agency contact person listed in Appendix 2 of this report.

State of Wisconsin Schedule of Findings and Questioned Costs for the Year Ended June 30, 2004 ■

OMB Circular A-133 requires the auditor to prepare a schedule of findings and questioned costs that includes the following three sections:

- 1) a summary of the auditor's results;
- 2) findings relating to the financial statements, which are required to be reported in accordance with *Government Auditing Standards*; and
- 3) findings and questioned costs for federal awards.

SECTION I—Summary of Auditor's Results

As required by OMB Circular A-133, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 2003-04:

Financial Statements

Type of auditor's report issued	unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	yes
Noncompliance material to financial statements noted?	yes

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	yes

Type of auditor’s report issued on compliance for major programs	unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	yes
Dollar threshold used to distinguish between type A and type B programs:	\$25,204,089
Auditee qualified as a low-risk auditee?	no

The following were major federal grant programs, determined in accordance with OMB Circular A-133, section 520:

Catalog Number	Name of Federal Program or Cluster
10.550	Food Donation
10.551/.561	Food Stamp Cluster
10.553/.555/.556/.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance Projects
14.239	HOME Investment Partnerships Program
17.225	Unemployment Insurance
17.258/.259/.260	WIA Cluster
20.205/23.005	Highway Planning and Construction Cluster
20.218	National Motor Carrier Safety
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States
84.181	Special Education—Grants for Infants and Families with Disabilities
84.369	Grants for State Assessments and Related Activities
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.575/.596	Child Care Cluster
93.645	Child Welfare Services—State Grants
93.658	Foster Care—Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	State Children’s Insurance Program
93.775/.777/.778	Medicaid Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.004	State Domestic Preparedness Equipment Support Program
Various	Research and Development Cluster
Various	Student Financial Aid Cluster, limited to:
	UW-Madison
	UW-Green Bay
	UW-River Falls
	UW Colleges

SECTION II—Financial Statement Findings

This section of the schedule includes all reportable conditions related to internal control over financial reporting and compliance and other matters that are required to be reported by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, including those that do not affect federal awards. Finding WI-03-48 from report 04-2 has been resolved. Repeat findings from audit report 04-2 are indicated with an asterisk (*).

Finding WI-04-24: Program Change Controls at the University of Wisconsin*

Criteria:

To provide proper internal control, procedures should be established to prevent programs from being altered and/or put into production without proper oversight, review, and documentation.

Condition:

While UW-Madison has made many improvements in its procedures for making program changes, an independent review of program changes is not performed to assess the reasonableness of the changes. Further, for some applications, programmers have the ability to move programs into production. Thus, even if such reviews were performed, programmers could circumvent these procedures and make changes without oversight, review, or documentation.

Questioned Costs:

None

Context:

UW-Madison maintains critical systems, including financial data for UW System accounting and payroll systems.

Effect:

Programmers with extensive knowledge of the computer programs could make unauthorized changes to the programs and conceal those changes, resulting in undetected erroneous or fraudulent information.

Cause:

Controls were not originally developed to ensure proper oversight before programs are moved to production. Limited resources are available to change the current procedures for the mainframe because UW System is moving its critical financial applications from the mainframe to servers. For those that have been moved to a server, UW-Madison is reviewing its procedures and making improvements. However, due to time constraints, not all changes have been made.

Recommendation:

We recommend UW-Madison continue to improve its internal controls related to changes to production programs to ensure only authorized program changes are made and implemented.

Management Response:

For the server environment, several improvements have been implemented and additional procedures are being considered. For the mainframe environment, UW-Madison accepts the risks because these programs are being moved to other environments in the future.

Finding WI-04-25: Improvement in Security at the Data Centers**Criteria:*

The State's computer data centers—one administered by the Department of Administration and one by UW-Madison—should establish both data and physical security policies and procedures to ensure that software and data stored and processed by the data centers are protected from accidental or intentional misuse or destruction.

Condition:

While control improvements have been made, continued effort is needed at the data centers to improve both data and physical security policies and procedures. For instance, we found that current access to critical systems exceeds that needed to carry out employees' job duties. Further, we found the environmental controls at some sites should be improved to reduce the risk that computer resources may be damaged.

Questioned Costs:

None

Context:

The data centers provide centralized computer processing facilities in which critical data, including accounting and payroll data, are stored and processed. We provided separate audit communications to these agencies identifying detailed security weaknesses.

Effect:

Control weaknesses increase the risk that unauthorized or erroneous changes are made to accounting, payroll, and other transactions and data.

Cause:

The transfer of the data center to the Department of Administration and frequent reorganizations resulted in many changes. While improvements have been made, because of time constraints some areas of concern remain.

UW System is moving its critical financial applications from the mainframe computer to computer servers. Thus, limited resources are available to make changes to the mainframe computer. Further, while UW-Madison is in the process of improving some controls for its servers, not all changes have been made. For instance, because of other priorities, its efforts to adjust access levels to reflect current job duties is not yet complete.

Recommendation:

We recommend the computer data centers continue to review their security and improve controls.

Management Response:

The Department of Administration has taken steps and is developing plans to address all of the concerns identified.

UW-Madison agrees with this recommendation. The data center strives to keep abreast of new technological developments and to implement available security controls to help reduce risks. As the data center replaces older mainframe systems with newer technologies, it will continue to enhance the security of the data center through the use of administrative, physical, and technical controls.

Finding WI-04-26: Programmer Access to Critical Production Programs and Data at the Department of Transportation*

Criteria:

To provide proper internal control, computer programmers should not have the ability to access or update production data and programs.

Condition:

Computer programmers at the Department of Transportation have access to programs in production, and some are allowed to move programs from the test environment to production. In addition, some computer programmers have access to production data through access to the Control-M job scheduling program.

Questioned Costs:

None

Context:

The Department of Transportation maintains accounting and other systems critical to agency operations. These systems enable the Department of Transportation to collect and expend nearly \$2 billion annually; to issue driver's licenses and vehicle titles and registrations; and to track drivers' records and traffic violations.

Effect:

Programmers with extensive knowledge of the computer programs and data sets could make unauthorized changes to the programs or data and conceal those changes, resulting in undetected erroneous or fraudulent changes.

Cause:

The Department of Transportation believes it can more efficiently complete program changes and job scheduling by allowing programmers access to the production environment and to Control-M. To control production system security, it uses a combination of Changeman staging controls, user verification procedures, periodic access reviews, and supervisory oversight. Therefore, the Department of Transportation accepts the risk of programmers having access to production data and programs.

Recommendation:

In prior audits, we have expressed our concerns regarding programmers' ability to access or update production data and programs and have recommended removal of programmers' access to critical production programs and to the Control-M job scheduling program. We continue to believe programmers should not have access to production data and programs. The Department of Transportation is aware of our concerns but accepts the risks in this area. Therefore, we do not repeat our recommendation at this time.

Finding WI-04-27: Programmer Access to the State's Central Accounting System and Central Payroll System Data*

Criteria:

To provide proper internal control, programmer duties should be separated from production and data control duties.

Condition:

Programmers for the State's central accounting system and central payroll system have access to production data that would allow them to change the data stored in the data sets.

Questioned Costs:

None

Context:

The State's central accounting system maintains the State's official accounting records. The system processes financial data for all state agencies and is the main source of information for financial schedules and statements, including the State of Wisconsin's financial statements. The State's central payroll system processes the biweekly payroll for most state employees.

Effect:

Programmers with access and extensive knowledge of the computer programs in the systems could make unauthorized changes to data and conceal those changes.

Cause:

The Department of Administration requires computer programmers to perform production and data control duties.

Recommendation:

In prior audits, we have expressed our concerns regarding access to production data granted to programmers and have made recommendations to reduce the risk of unauthorized transactions. We continue to believe that programmers should not have access to this data. The Department of Administration is aware of the concerns but accepts the risks in this area. Therefore, we do not repeat our recommendation at this time.

Management Response:

The Department of Administration agrees that programmer access to production data should be strictly limited or eliminated altogether and continues to research cost-effective ways to achieve this goal.

Finding WI-04-28: Access to the State's Central Accounting System Transactions*

Criteria:

To provide proper internal control, access to an accounting system should be limited based on employees' job duties. Employees should not have the ability to both enter and approve transactions.

Condition:

The Department of Administration has taken steps to prevent employees from both entering and approving the same transactions. However, employees can effectively override this restriction on transactions entered by other employees, through their ability to "correct" and approve transactions that remain on the suspense file. Effectively, employees continue to have the ability to both enter and approve WiSMART transactions, including those that result in the generation of checks.

Questioned Costs:

None

Context:

WiSMART, the State's accounting system, processes financial data for all state agencies and is the main source of information for financial schedules and statements, including the State's financial statements.

Effect:

The ability to effectively enter and approve transactions increases the risk that unauthorized transactions will be processed.

Cause:

Employees can effectively override the control implemented by the Department of Administration to restrict an employee's ability to both enter and approve the same transaction. Since WiSMART cannot effectively restrict access and the Department of Administration believes employees need this access to perform their job duties, the Department of Administration has chosen to accept the risk.

Recommendation:

In prior audits, we have expressed our concerns related to WiSMART access granted to employees and the need to develop procedures that ensure employees cannot effectively enter and approve WiSMART transactions. We continue to believe employees should not have the ability to effectively enter and approve transactions. However, the Department of Administration has indicated that it accepts the risks in this area. Therefore, we do not make a recommendation to further address this.

Management Response:

The Department of Administration understands the finding and agrees that it has accepted any inherent risk regarding access to the State's central accounting system transactions. The Department also believes that there are sufficient safeguards in place through internal policies and reviews that mitigate these risks.

Because its Bureau of Financial Management manages multiple agencies and funds, the Department believes it is necessary for staff to be able to enter transactions for their assigned program areas and to approve transactions entered by staff assigned to other program areas. In other words, although both entry and approval abilities may reside in the same person, no person is permitted to both enter and approve the same transaction. A staff person has approval abilities only for entries made by other staff. While the Department realizes that staff have the ability to effectively enter and approve transactions through the "correct" function, it does not have sufficient breadth of staffing to have only one function assigned to each person.

In addition, transaction data are readily available for scrutiny by any user of the Department's Purchase Plus system or FIRSt system. This increases the likelihood that any unauthorized changes would be noticed on a timely basis.

Finding WI-04-29: Programmer Access to Critical Production Programs at the Department of Administration**Criteria:*

To provide proper internal control, controls should be established to prevent programs from being altered and/or put into production without proper oversight and review.

Condition:

In past audits, we identified concerns with the Department of Administration's computer program change process, including programmers' access to the programs in production and their ability to move programs from the test environment to production. While the Department of Administration has recently developed a new methodology for program changes, the methodology has not yet been put in place. Until this methodology is implemented for its critical systems, the Department of Administration's systems remain at risk.

Questioned Costs:

None

Context:

The Department of Administration maintains critical systems, including financial data for the central accounting and payroll systems and other systems critical to agency operations.

Effect:

Programmers with extensive knowledge of the computer programs could make unauthorized changes to the programs and conceal those changes, resulting in undetected erroneous or fraudulent changes.

Cause:

In prior audits, the Department of Administration allowed computer programmers this access so they could efficiently resolve production problems. However, new procedures are being developed that, when implemented, will improve the controls in this area.

Recommendation:

We recommend the Department of Administration implement its new methodology for computer program changes.

Management Response:

The Department of Administration agrees to develop a proposed plan with a detailed time line for implementation of the new methodology across all division-supported applications no later than the end of FY 2004-05.

Finding WI-04-30: Programmer Access to Critical Production Programs at the Department of Natural Resources*

Criteria:

To provide proper internal control, controls should be established to prevent computer programs from being altered and/or put into production without proper oversight and review.

Condition:

The Department of Natural Resources has taken steps to address programmer access concerns identified in prior single audits. It limited the number of programmers who have access to each application by granting access on an as-needed basis. In addition, the Department of Natural Resources moved its local and wide area network applications to an operating system with a separate test environment. However, programmers continue to have access to production programs and continue to have the ability to move computer programs from test to production. These control weaknesses could be addressed by implementing procedures for the review and approval of changes before programs are moved to production. However, because of other priorities the Department has not implemented such oversight and review procedures.

Questioned Costs:

None

Context:

The Department of Natural Resources maintains critical systems to account for the revenues from hunting and fishing licenses, recreational fees, federal grants, and other sources, as well as for expenditures for the management of state parks, water, and other natural resources.

Effect:

Programmers with extensive knowledge of the computer programs could make unauthorized changes to the programs and conceal those changes, resulting in undetected erroneous or fraudulent changes.

Cause:

During prior audits, the Department of Natural Resources has indicated agreement with our recommendations. However, its computer program functions are decentralized and it has limited resources to review and approve program changes. As a result, the Department of Natural Resources has not developed policies and implemented procedures to ensure proper oversight before programs are moved to production.

Recommendation:

We recommend the Department of Natural Resources give increased priority to removing programmers' access to production programs and implementing procedures to provide for the review and approval of program changes before they are moved to production.

Management Response:

The Department of Natural Resources is undergoing, and has implemented, changes to its infrastructure and processes with the goal of improving security and access control to sensitive information.

The State's server consolidation effort will eventually resolve this problem by establishing an environment that will enable closer control and the elimination of access to production data, except under the tightest of controls. The Department of Natural Resources sees this as a better solution than trying to implement its own control system with limited staff and budget. The Division of Enterprise Technology within DOA will be better able to accomplish this goal on behalf of the enterprise, but until this is accomplished, the Department of Natural Resources' security staff monitors and controls who has access to production systems and limits access to those with a critical demonstrated need. The Department is committed to continued review and improvement of its security environment, and working toward the enterprise consolidation initiative to ensure security for all information technology assets.

Finding WI-04-31: Programmer Access to Department of Revenue Programs*

Criteria:

To provide proper internal control, computer programmers' ability to access or update production programs should be limited.

Condition:

In past audits, we identified concerns with the Department of Revenue's program change process, including programmers' ability to move programs from test to

production. In response, the Department of Revenue developed a project to review and improve its procedures. As a result, the Department has made significant progress toward improving its program change process, including purchasing software to track all changes and developing procedures to review program changes. Further, the Department of Revenue has eliminated programmers' ability to move programs into production for its Integrated Tax System and has reduced the number of programmers with the ability to move programs into production for mainframe applications. However, while the Department is planning additional controls to address our remaining concerns, at this time some programmers continue to have the ability to make changes and move mainframe computer programs into production without review or oversight.

Questioned Costs:

None

Context:

The Department of Revenue maintains critical systems to collect and process approximately \$13.2 billion in taxes annually for the State of Wisconsin, and to issue tax refund checks.

Effect:

Programmers with extensive knowledge of the computer programs could make unauthorized changes to the programs and conceal those changes, resulting in undetected erroneous or fraudulent information.

Cause:

The Department of Revenue understands the need to properly control program changes and has made significant improvements since this issue was first brought to its attention. However, its efforts continue, and until they are finalized some programmers will continue to have the ability to move mainframe computer programs into production.

Recommendation:

Because the Department of Revenue has made significant progress, we make no new recommendation. However, we encourage the Department of Revenue to continue its project to further improve access to mainframe computer programs.

Management Response:

The Department of Revenue is continuing its project to further improve controls over access to mainframe computer programs.

Finding WI-04-32: Disaster Recovery and Business Resumption Plan*

Criteria:

To minimize disruption that may occur in an emergency, Wisconsin state agencies should have effective disaster recovery and business resumption plans in place.

Condition:

Although state agencies have made progress, some do not have complete disaster recovery and business resumption plans. It is the responsibility of each agency to develop, maintain, and annually review their disaster recovery and business resumption plans. The Department of Administration is undertaking a project to assist agencies in this effort.

Questioned Costs:

None

Context:

The State provides a variety of critical services to citizens, local governments, and others in Wisconsin.

Effect:

Without effective disaster recovery and business resumption plans in place, an emergency could disrupt the State's ability to provide critical services.

Cause:

Because of budget restrictions and the limited availability of staff, the State has not devoted sufficient resources to disaster recovery and business resumption planning.

Recommendation:

During the course of our audit, we made both formal and informal recommendations to state agencies to continue work to complete their disaster recovery and business resumption plans.

Management Response:

The various agencies for which we communicated concerns during our FY 2003-04 audit agree to continue their disaster recovery and business resumption planning efforts.

Finding WI-04-33: Temporary Reallocation of Cash Related to the Medical Assistance Trust Fund

Criteria:

Section 20.002(11)(a), Wis. Stats., allows the Department of Administration to make temporary reallocations of cash to cover deficits in the State's General Fund or its segregated funds. The statute limits the amount of the reallocations to the total of accounts receivable or other revenues expected to be collected by the funds with cash deficits. In determining the amount of allowable reallocations, it would be expected that the Department of Administration would calculate the amount of any accounts receivable and other revenues expected to be collected by the funds with the cash deficits and limit any reallocations to this amount.

Condition:

The Medical Assistance Trust Fund has had a deficit cash balance since April 2004 and, at June 30, 2004, had a deficit cash balance of \$199.4 million. The Department

of Administration exceeded its authority under s. 20.002(11)(a), Wis. Stats., and reallocated to the Medical Assistance Trust Fund an amount to cover the entire cash deficit, even though the Fund did not report accounts receivable or other anticipated revenues to cover the deficit.

Questioned Costs:

None

Context:

The Department of Administration is responsible for monitoring deficit cash balances in all state funds and ensuring that any temporary reallocations of cash are allowable by statute.

Effect:

The State was in violation of s. 20.002(11)(a), Wis. Stats. We are also concerned that future deficits in the Medical Assistance Trust Fund, or other funds, may be inappropriately covered through temporary transfers that exceed the legislative authority granted in s. 20.002(11)(a), Wis. Stats.

Cause:

The 2003-05 budget included estimated federal revenues that were not received during the biennium. The Department of Administration did not calculate the amount of any accounts receivable or other revenues expected to be collected by the Medical Assistance Trust Fund and did not ensure compliance with s. 20.002(11)(a), Wis. Stats., before reallocating cash to cover the deficit in the Medical Assistance Trust Fund. The State has recently enacted 2005 Wisconsin Act 2, which partially addresses the deficit balance in the Medical Assistance Trust Fund.

Recommendation:

We recommend the Department of Administration take steps in the future to calculate the amount of accounts receivable or other revenues available and ensure that adequate amounts are available before allowing temporary reallocations to cover cash deficits.

Management Response:

2003 Wisconsin Act 33 (the 2003-05 Biennial Budget Act) included revenue estimates related to new federal Medicaid revenue associated with a home and community-based care waiver request. In accordance with s. 20.002(11)(a), Wis. Stats., the Department of Administration consulted with the Department of Health and Family Services to determine the amount of these anticipated revenues.

In April 2004, the Medical Assistance Trust Fund incurred a deficit cash balance. At that time, the revenues that were anticipated through the federal Medicaid waiver request were sufficient to justify the reallocation of surplus cash per s. 20.002(11)(a), Wis. Stats. However, subsequent to this initial use of the reallocation authority, it became apparent that the ongoing negotiations with the federal government would not yield the full amount of federal Medicaid revenues that were originally anticipated. Since that time, the Department of Administration has been taking steps to correct the cash deficit in the Medical Assistance Trust Fund.

Those steps include legislation proposed by the Governor in May 2004 and February 2005 to secure some additional federal Medicaid revenue and to transfer state funding to address the deficit in the Medical Assistance Trust Fund. 2003 Wisconsin Act 318 utilized community aids general purpose revenue (GPR) funding to help secure over \$50 million of additional federal Medicaid revenue. 2005 Wisconsin Act 2 appropriated GPR to help reduce the Medical Assistance Trust Fund deficit. While a \$75 million deficit remains in the Trust Fund, the co-chairs of the Joint Committee on Finance have stated publicly that it is their intent to address the deficit by the end of FY 2004-05.

In summary, the Department of Administration agrees with the recommendation. Per s. 20.002(11)(a), Wis. Stats., and consistent with statements included in quarterly cash flow letters to the Legislature over the last year, we will continue to calculate the amount of anticipated revenues and accounts receivable to ensure that they are sufficient to support the temporary reallocation of surplus cash.

III—Federal Award Findings and Questioned Costs

OMB Circular A-133 requires that audit findings be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action, and for federal agencies and pass-through entities to arrive at a management decision. The specific information that OMB Circular A-133 requires in audit findings can be found in the agency narratives included in this single audit report. The agency narratives also include the agencies’ responses and corrective action plans, as well as summaries of findings and questioned costs. The agency narratives discuss the following findings in greater detail. Repeat findings from audit report 04-2 are marked with an asterisk (*).

U.S. DEPARTMENT OF LABOR

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-14	17.225	Unemployment Insurance	Federal Reporting	\$ 0
WI-04-13	17.258	WIA Adult Program	Period of Availability	0
WI-04-13	17.259	WIA Youth Activities	Period of Availability	0
WI-04-13	17.260	WIA Dislocated Workers	Period of Availability	0
WI-04-17	17.258	WIA Adult Program	Federal Reporting*	0
WI-04-17	17.259	WIA Youth Activities	Federal Reporting*	0
WI-04-17	17.260	WIA Dislocated Workers	Federal Reporting*	0
TOTAL U.S. DEPARTMENT OF LABOR				\$ 0

U.S. DEPARTMENT OF EDUCATION

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-16	84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	Financial Reporting*	\$ 0

University of Wisconsin-River Falls

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-19	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Undetermined

University of Wisconsin-Whitewater

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-20	Various	Student Financial Aid Cluster	Student Eligibility and Awards*	\$ 50,357

University of Wisconsin Colleges

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-21	Various	Student Financial Aid Cluster	Enrollment Reporting	\$ 0

TOTAL U.S. DEPARTMENT OF EDUCATION

\$ 50,357
Plus an Undetermined Amount

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-4	93.658	Foster Care—Title IV-E	Errors in Administrative Costs Claimed in June 2004 Quarterly Report	\$ 0
WI-04-9	93.658	Foster Care—Title IV-E	Reimbursements for Child Care Agencies*	0
WI-04-3	93.659	Adoption Assistance	Failure to Claim Adoption Assistance Contract Costs	0
WI-04-4	93.659	Adoption Assistance	Errors in Administrative Costs Claimed in June 2004 Quarterly Report	0
WI-04-10	93.767	State Children’s Insurance Program	Reconciliation of Quarterly Report to the Cash Management System*	0

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<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-5	93.778	Medical Assistance Program	Data Matches	Undetermined
WI-04-9	93.778	Medical Assistance Program	Reimbursements for Child Care Agencies*	0
WI-04-10	93.778	Medical Assistance Program	Reconciliation of Quarterly Report to the Cash Management System*	0
WI-04-6	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Maintenance of Effort and Earmarking	0
WI-04-7	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Period of Availability	0

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-12	93.558	Temporary Assistance for Needy Families	Computer Data Matches	Undetermined
WI-04-15	93.558	Temporary Assistance for Needy Families	Case File Documentation*	\$ 31,262 Plus an Undetermined Amount
WI-04-15	93.575	Child Care and Development Block Grant	Case File Documentation*	\$ 12,031 Plus an Undetermined Amount
WI-04-15	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Case File Documentation*	\$ 9,249 Plus an Undetermined Amount

Wisconsin Department of Corrections

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-23	93.658	Foster Care—Title IV-E	Foster Care Case Files*	\$ 91,234 Plus an Undetermined Amount

TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

\$ 143,776
Plus an Undetermined Amount

U.S. SOCIAL SECURITY ADMINISTRATION

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-11	96.001	Social Security—Disability Insurance	Unsupported and Undocumented Reimbursement Claims	\$ 43,664
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				<u>\$ 43,664</u>

U.S. DEPARTMENT OF HOMELAND SECURITY

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-22	97.004	State Domestic Preparedness Equipment Support Program	Advances to Subrecipients	\$ 0
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				\$ 0

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS

Statewide Issues

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-1	Multiple Grants	Lapses to the General Fund*	Undetermined
WI-04-2	Multiple Grants	Rate-Setting Process*	Undetermined

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-04-8	Multiple Grants	Prior Service Cost Credit	\$ 0

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>	
WI-04-18	Various	Research and Development Cluster	Cost Overruns	\$ 0

TOTAL NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS Undetermined

TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN \$ 237,797
 Plus an Undetermined Amount

State of Wisconsin Summary Schedule of Prior Audit Findings ■

The Summary Schedule of Prior Audit Findings summarizes the status of the federal audit findings reported in Section III of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2003 (report 04-2). The status of the prior-audit financial statement findings is reported in Section II of the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 2004. If the prior-audit concern was fully addressed, the Summary Schedule of Prior Audit Findings indicates that the corrective action described in the prior audit report was taken or has been substantially taken, or that corrective action is no longer needed. Otherwise, there is a reference to the page number of the FY 2003-04 single audit report where a repeat recommendation, description of the planned corrective action, or reason for not implementing the recommendation is presented.

If the audit finding was repeated from prior years, the Summary Schedule of Prior Audit Findings includes the finding reference number for the first year and all subsequent years that the finding was reported. Findings begin with "WI," followed by the last two digits of the fiscal year and the prior-audit finding number. Report numbers, their corresponding fiscal years, and their finding reference numbers appear as follows:

<u>Single Audit Report</u>	<u>Fiscal Year</u>	<u>Finding Reference Number</u>
04-2	FY 2002-03	WI-03.**
03-5	FY 2001-02	WI-02.**
02-7	FY 2000-01	WI-01.**
01-8	FY 1999-2000	WI-00.**
00-5	FY 1998-99	WI-99.**
99-12	FY 1997-98	WI-98.**
98-12	FY 1996-97	WI-97.**

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U.S. DEPARTMENT OF AGRICULTURE

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-16	10.561	State Administrative Matching Grants for Food Stamp Program	RAPIDS Payment System	Corrective Action Taken

U.S. DEPARTMENT OF JUSTICE

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-36 WI-02-32	16.523	Juvenile Accountability Incentive Block Grants	Allowable Costs and Activities	Waiting for Federal Resolution, See Page 95
WI-03-37 WI-02-35	16.523	Juvenile Accountability Incentive Block Grants	Federal Reporting	Corrective Action Taken
WI-03-35	16.579	Byrne Formula Grant Program	Federal Reporting	Corrective Action Taken

U.S. DEPARTMENT OF LABOR

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-18 WI-02-20 WI-01-10	17.258	WIA Adult Program	Federal Reporting	Partially Corrected, See Page 62
WI-03-18 WI-02-20 WI-01-10	17.259	WIA Youth Activities	Federal Reporting	Partially Corrected, See Page 62
WI-03-18 WI-02-20 WI-01-10	17.260	WIA Dislocated Workers	Federal Reporting	Partially Corrected, See Page 62

U.S. DEPARTMENT OF EDUCATION

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-9	84.186	Safe and Drug-Free Schools and Communities—State Grants	Grant Awarding Procedures	Waiting for Federal Resolution, See Page 41

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-13	84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	Social Security Administration Reimbursement Rates	Corrective Action Taken
WI-03-14	84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	Federal Reporting	Partially Corrected, See Page 60
WI-03-15	84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	Case File Documentation	Materially Corrected

University of Wisconsin-La Crosse

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-22	Various	Student Financial Aid Cluster	Federal Reporting	Corrective Action Taken
WI-03-23	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Corrective Action Taken

University of Wisconsin-Oshkosh

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-25 WI-02-24	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Corrective Action Taken

University of Wisconsin-Parkside

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-26 WI-02-27	84.033	Federal Work-Study Program	Community Service Jobs	Corrective Action Taken

University of Wisconsin-Platteville

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-30	84.033	Federal Work-Study Program	Federal Work-Study Time Sheets	Corrective Action Taken
WI-03-28	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds—Omitted Aid Types	Corrective Action Taken
WI-03-29	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds—Student Withdrawal Dates	Corrective Action Taken

University of Wisconsin-Stevens Point

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-31	Various	Student Financial Aid Cluster	Return of Student Financial Aid Funds	Corrective Action Taken

University of Wisconsin-Whitewater

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-33 WI-02-28	Various	Student Financial Aid Cluster	Student Eligibility and Awards	Partially Corrected, See Page 86

Wisconsin Technical College System Board

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-38	84.002	Adult Education—State Grant Program	Subrecipient Monitoring	Corrective Action Taken

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-4 WI-02-10 WI-01-4	93.658	Foster Care—Title IV-E	Reimbursements for Child Care Agencies	Partially Corrected, See Page 34
WI-03-5	93.659	Adoption Assistance	Incorrect Eligibility Determinations	Corrective Action Taken
WI-03-6	93.659	Adoption Assistance	Failure to Enter Eligibility Determinations	Corrective Action Taken
WI-03-7	93.767	State Children’s Insurance Program	Documentation of Eligibility Determinations	Corrective Action Apparently No Longer Needed
WI-03-8	93.767	State Children’s Insurance Program	System Security Review	Corrective Action Taken
WI-03-11 WI-02-14	93.767	State Children’s Insurance Program	Reconciliation of Quarterly Report to the Cash Management System	Partially Corrected, See Page 39
WI-03-4 WI-02-10 WI-01-4	93.778	Medical Assistance Program	Reimbursements for Child Care Agencies	Partially Corrected, see page 34
WI-03-7	93.778	Medical Assistance Program	Documentation of Eligibility Determinations	Corrective Action Apparently No Longer Needed

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-8	93.778	Medical Assistance Program	System Security Review	Corrective Action Taken
WI-03-11 WI-02-14 WI-01-7 WI-00-7 WI-99-3 WI-98-4	93.778	Medical Assistance Program	Reconciliation of Quarterly Report to the Cash Management System	Partially Corrected, See Page 39
WI-03-10	93.991	Preventive Health and Health Services Block Grant	Maintenance of Effort	Corrective Action Taken

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-16	93.558	Temporary Assistance for Needy Families	RAPIDS Payment System	Corrective Action Taken
WI-03-17	93.558	Temporary Assistance for Needy Families	Case File Documentation	Not Corrected, See Page 55
WI-03-16	93.563	Child Support Enforcement	RAPIDS Payment System	Corrective Action Taken
WI-03-16	93.575	Child Care and Development Block Grant	RAPIDS Payment System	Corrective Action Taken
WI-03-17	93.575	Child Care and Development Block Grant	Case File Documentation	Not Corrected, See Page 55
WI-03-17	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Case File Documentation	Not Corrected, See Page 55
WI-03-16	93.778	Medical Assistance Program	RAPIDS Payment System	Corrective Action Taken

Wisconsin Department of Corrections

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-39 WI-02-38	93.658	Foster Care—Title IV-E	Foster Care Case Files	Partially Corrected, See Page 99

U.S. SOCIAL SECURITY ADMINISTRATION

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-13	96.001	Social Security—Disability Insurance	Social Security Administration Reimbursement Rates	Corrective Action Taken

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS

Statewide Issues

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-1 WI-02-3	Multiple Grants	Lapses to the General Fund	Partially Corrected, See Page 15
WI-03-2 WI-02-4 WI-01-48 WI-00-46 WI-99-44	Multiple Grants	Rate-Setting Process	Partially Corrected, See Page 17
WI-03-3	Multiple Grants	Repayment of Prior-Year Questioned Costs	Waiting for Federal Resolution, See Page 19

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-12 WI-02-15 WI-01-6	Multiple Grants	Suspension and Debarment Certifications	Corrective Action No Longer Needed

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-19 WI-02-22 WI-01-19 WI-00-25 WI-99-22 WI-98-17 WI-97-6	Multiple Grants	Public Assistance Cost Allocation Plan	Corrective Action Taken

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-20	Multiple Grants	Property Management	Corrective Action Taken
WI-03-21	Multiple Grants	Suspension and Debarment Certifications	Corrective Action Taken

University of Wisconsin-La Crosse

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-24	Multiple Grants	Physical Inventory	Corrective Action Taken

University of Wisconsin-Parkside

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-27	Multiple Grants	Physical Inventory	Corrective Action Taken

University of Wisconsin-Superior

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-32	Multiple Grants	Physical Inventory	Corrective Action Taken

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-03-34	Multiple Grants	Central Service Cost Allocation Plan	Corrective Action Taken

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State of Wisconsin Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2004 ■

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government. For the fiscal year ended June 30, 2004, the State of Wisconsin administered \$9.3 billion in federal financial assistance, consisting of \$8.4 billion in cash assistance, as presented in the schedule; \$35.3 million in noncash assistance; and \$902.7 million in outstanding loan balances, as described in Note 2 to the schedule.

As summarized on page 130, 25 state agencies, including the University of Wisconsin System, expended federal awards during FY 2003-04. We selected 27 federal programs, which are listed in Note 2 to the schedule, for review according to the risk-based approach required by OMB Circular A-133.

Federal programs have been classified for purposes of the schedule into three types:

- 1) individual programs and other clusters, which are presented on pages 131 through 165;
- 2) the research and development (R&D) cluster, presented on pages 166 through 201; and
- 3) the student financial aid (SFA) cluster, presented on pages 202 through 204.

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**SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY WISCONSIN STATE AGENCY OR CAMPUS
FOR THE YEAR ENDED JUNE 30, 2004**

STATE AGENCY OR CAMPUS	INDIVIDUAL PROGRAMS AND OTHER CLUSTERS	RESEARCH AND DEVELOPMENT CLUSTER	STUDENT FINANCIAL AID CLUSTER	TOTAL
Department of Health and Family Services	\$ 3,694,388,425	\$ 0	\$ 0	\$ 3,694,388,425
Department of Workforce Development	1,795,283,884	0	0	1,795,283,884
Department of Transportation	636,040,889	0	0	636,040,889
Department of Public Instruction	605,621,136	0	0	605,621,136
Department of Administration	216,769,227	0	0	216,769,227
Department of Natural Resources	147,630,522	0	0	147,630,522
Department of Commerce	74,128,440	0	0	74,128,440
Department of Military Affairs	43,913,722	0	0	43,913,722
Wisconsin Technical College System Board	34,789,793	0	0	34,789,793
Department of Veterans Affairs	16,465,052	0	0	16,465,052
Department of Justice	12,368,282	0	0	12,368,282
Department of Agriculture, Trade and Consumer Protection	8,162,215	0	0	8,162,215
Department of Corrections	3,770,400	0	0	3,770,400
Higher Educational Aids Board	1,387,340	0	0	1,387,340
Wisconsin Historical Society	912,809	0	0	912,809
Wisconsin Arts Board	637,096	0	0	637,096
Wisconsin State Elections Board	632,265	0	0	632,265
Educational Communications Board	470,052	0	0	470,052
Child Abuse and Neglect Prevention Board	457,341	0	0	457,341
Public Service Commission	262,161	0	0	262,161
Board of Commissioners of Public Lands	41,649	0	0	41,649
Department of Tourism	20,000	0	0	20,000
Board on Aging and Long-Term Care	0	0	0	0
Department of Revenue	0	0	0	0
Total State Agencies	<u>7,294,152,700</u>	<u>0</u>	<u>0</u>	<u>7,294,152,700</u>
UW-Madison	36,328,376	450,651,560	146,006,870	632,986,806
UW-Milwaukee	11,015,327	14,532,172	97,347,071	122,894,570
UW-Eau Claire	2,586,260	658,707	33,150,850	36,395,817
UW-Green Bay	1,233,386	1,448,091	17,218,228	19,899,705
UW-La Crosse	2,372,402	2,011,230	31,494,085	35,877,717
UW-Oshkosh	5,821,182	867,782	35,077,001	41,765,965
UW-Parkside	709,752	554,854	15,568,616	16,833,222
UW-Platteville	497,610	0	19,503,606	20,001,216
UW-River Falls	1,483,732	52,356	18,875,975	20,412,063
UW-Stevens Point	4,612,343	831,427	28,479,747	33,923,517
UW-Stout	2,825,642	789,334	33,222,158	36,837,134
UW-Superior	922,655	622,934	11,320,675	12,866,264
UW-Whitewater	2,927,975	276,998	37,266,901	40,471,874
UW Colleges	1,367,679	120,916	19,020,671	20,509,266
UW-Extension	13,588,589	0	0	13,588,589
UW System Administration	1,346,848	14,941	0	1,361,789
Wisconsin Humanities Council	584,685	0	0	584,685
Total UW System	<u>90,224,443</u>	<u>473,433,302</u>	<u>543,552,454</u>	<u>1,107,210,199</u>
TOTAL STATE OF WISCONSIN	<u>\$ 7,384,377,143</u>	<u>\$ 473,433,302</u>	<u>\$ 543,552,454</u>	<u>\$ 8,401,362,899</u> ¹

¹ In addition to this amount of cash expenditures and noncash assistance during FY 2003-04, the State administered \$902.7 million in outstanding loan balances as of June 30, 2004.

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY:					
Other Federal Financial Assistance:					
N/A	07.xIPMLP	High Intensity Drug Trafficking Area	DOJ	\$ 356,680	\$ 0
PEACE CORPS:					
Other Federal Financial Assistance:					
N/A	08.164-00-2040	Peace Corps Publicity/Recruitment Program	UW-Madison	1,870	0
U.S. DEPARTMENT OF AGRICULTURE:					
10.025		Plant and Animal Disease, Pest Control, and Animal Care	DATCP	1,186,452	0
10.072		Wetlands Reserve Program	DNR	115,126	0
10.153		Market News	DATCP	30,831	0
10.156		Federal-State Marketing Improvement Program	DATCP	45,853	0
10.162		Inspection Grading and Standardization	DATCP	27,950	0
10.163		Market Protection and Promotion	DATCP	480,663	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	271,220	0
10.200		Grants for Agricultural Research, Special Research Grants	UW-Extension	182,290	0
		Total Federal Program 10.200		453,510	0
10.217		Higher Education Challenge Grants	UW-Madison	27,230	0
10.217		Higher Education Challenge Grants	UW-River Falls	126,114	0
		Total Federal Program 10.217		153,344	0
10.224		Fund for Rural America-Research, Education, and Extension Activities (from UW-Madison)	UW-Extension	11,787	0
10.302		Initiative for Future Agriculture and Food Systems	UW-Madison	570,450	325,498
10.302		Initiative for Future Agriculture and Food Systems (from UW-Madison)	UW-Extension	15,780	0
		Total Federal Program 10.302		586,230	325,498
10.303		Integrated Programs	UW-Madison	532,277	187,158
10.303		Integrated Programs (from UW-Madison)	UW-Extension	261,039	0
		Total Federal Program 10.303		793,316	187,158
10.435		State Mediation Grants	DATCP	228,176	0
10.475		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	DATCP	3,304,841	0
10.500		Cooperative Extension Service	UW-Madison	1,232,808	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	113,330	0
10.500		Cooperative Extension Service	UW-Platteville	10,271	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stevens Point	5,171	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Stout	138,842	0
10.500		Cooperative Extension Service	UW-Extension	10,006,911	178,553
		Total Federal Program 10.500		11,507,333	178,553
10.550		Food Donation (Note 2)	DPI	16,634,523	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Food Stamp Cluster:					
10.551		Food Stamps (Notes 2, 5)	DHFS	260,495,128	0
10.561		State Administrative Matching Grants for Food Stamp Program (Note 2)	DHFS	40,048,227	28,636,415
10.561		State Administrative Matching Grants for Food Stamp Program (Note 2) (from UW-Extension)	UW-Madison	131,776	0
Total Food Stamp Cluster				300,675,131	28,636,415
Child Nutrition Cluster:					
10.553		School Breakfast Program (Note 2)	DPI	12,850,364	12,777,472
10.555		National School Lunch Program (Note 2)	DPI	87,788,708	87,788,708
10.556		Special Milk Program for Children (Note 2)	DPI	1,150,904	1,150,904
10.559		Summer Food Service Program for Children (Note 2)	DPI	2,703,648	2,621,821
Total Child Nutrition Cluster				104,493,624	104,338,905
10.557		Special Supplemental Nutrition Program for Women, Infants, and Children (Note 6)	DHFS	61,500,579	12,754,078
10.558		Child and Adult Care Food Program (Note 2)	DPI	34,993,831	34,587,291
10.560		State Administrative Expenses for Child Nutrition	DPI	1,891,966	0
10.565		Commodity Supplemental Food Program	DHFS	262,973	246,299
Emergency Food Assistance Cluster:					
10.568		Emergency Food Assistance Program (Administrative Costs)	DHFS	1,055,873	525,804
10.569		Emergency Food Assistance Program (Food Commodities)	DHFS	5,936,719	0
Total Emergency Food Assistance Cluster				6,992,592	525,804
10.572		WIC Farmers' Market Nutrition Program	DHFS	745,302	624,439
10.574		Team Nutrition Grants	DPI	165,433	0
10.576		Senior Farmers Market Nutrition Program	DATCP	224,579	0
10.601		Market Access Program	DATCP	225,345	0
10.603		Emerging Markets Program	UW-Whitewater	163,088	0
10.652		Forestry Research	DNR	16,856	0
10.652		Forestry Research	UW-La Crosse	305	0
Total Federal Program 10.652				17,161	0
10.664		Cooperative Forestry Assistance	DNR	4,662,411	1,415,245
10.664		Cooperative Forestry Assistance	DATCP	1,136,990	0
10.664		Cooperative Forestry Assistance	Tourism	20,000	0
10.664		Cooperative Forestry Assistance	UW-Stevens Point	1,891	0
Total Federal Program 10.664				5,821,292	1,415,245
Schools and Roads Cluster:					
10.665		Schools and Roads-Grants to States	DNR	1,432,642	1,432,642
Total Schools and Roads Cluster				1,432,642	1,432,642
10.769		Rural Business Enterprise Grants	DATCP	50,000	0
10.769		Rural Business Enterprise Grants	UW-Stout	60,566	0
Total Federal Program 10.769				110,566	0
10.773		Rural Business Opportunity Grants	DATCP	2,405	0
10.901		Resource Conservation and Development	DNR	5,000	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.902		Soil and Water Conservation	UW-River Falls	1,467	0
10.902		Soil and Water Conservation	UW-Stevens Point	578,355	0
10.902		Soil and Water Conservation	UW-Extension	4,291	0
		Total Federal Program 10.902		584,113	0
10.903		Soil Survey	UW-Madison	150,994	0
10.912		Environmental Quality Incentives Program	UW-Extension	8,743	0
10.913		Farm and Ranch Lands Protection Program	DNR	163,765	0
10.950		Agricultural Statistics Reports	DATCP	95,961	0
10.960		Technical Agricultural Assistance	UW-Madison	367,937	0
10.961		Scientific Cooperation and Research	UW-River Falls	57,243	0
Other Federal Financial Assistance:					
N/A	10.43-56A2-3-0127	Bird Species Review	DNR	8,020	0
N/A	10.FS-Bird & Nature	Birding Trail Map	DNR	4,568	1,463
N/A	10.FS-33-Candidate	33 Candidate-Research Sites for Natural Areas	DNR	10,968	0
N/A	10.03-9655-0224CA	Chronic Wasting Disease Surveillance and Management	DNR	240,557	0
N/A	10.NFIM13	Conduct Dragonfly Surveys Across Forests	DNR	2,000	0
N/A	10.FSIMMA13-2	Conduct Eagle/Osprey Surveys	DNR	6,672	0
N/A	10.Dragonfly	Dragonfly Survey	DNR	4,042	4,042
N/A	10.43-56A2-3-0088	Goshawk Nests	DNR	2,939	0
N/A	10.NEXC501; NEXC600	Monitor Chequamegon Wolf Packs	DNR	5,134	0
N/A	10.F54331762	Nicolet/Chequamegon National Forests	DNR	117,939	0
N/A	10.FS 02-11091313026	Forest Service	WHS	24,284	0
N/A	10.AID-CSD-3204	Basic Ordering Agreement in Connection with Foreign Assistance Programs	UW-Madison	256	0
N/A	10.04-05	Family Nutrition Program/Wisconsin Statewide Office (from UW-Extension)	UW-Madison	24,460	0
N/A	10.FSIS-C-62-2003	Meat and Poultry Small and Very Small HACCP Education Initiative	UW-Madison	4,221	0
N/A	10.57-3655-2-45	USDA Remodeling and Upgrades	UW-Madison	216,830	0
N/A	10.PO-40-3148-3-5488	Biotechnology Safety	UW-River Falls	21,000	0
N/A	10.02-CA-11132762-076	International Seminar on Watersheds Management	UW-Stevens Point	93,529	0
		Subtotal Direct Programs		557,499,619	185,257,832
Subgrants:					
10.025		Plant and Animal Disease, Pest Control, and Animal Care (from Wisconsin Nursery Association, Inc.)	UW-Extension	2,062	0
10.200	10.25-6205-0030-023	Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-Madison	25,755	0
10.303	10.103100/ 535956	Integrated Programs (from University of Rhode Island)	UW-Madison	51,916	0
10.303	10.E3479049501	Integrated Programs (from University of Minnesota)	UW-Extension	219	0
10.450	10.25-6324-0046-004	Crop Insurance (from University of Nebraska-Lincoln)	UW-Extension	11,568	0
10.500	10.25-6309-0017-007	Cooperative Extension Service (from Practical Farmers of Iowa)	UW-Madison	(124)	0
10.500	10.25-6324-0025	Cooperative Extension Service (from University of Nebraska)	UW-Platteville	6,892	0
10.500	10.61-4055J	Cooperative Extension Service (from Michigan State University)	UW-Extension	593	0
10.500	10.2002-45201-01528	Cooperative Extension Service (from National 4-H Council)	UW-Extension	2,018	0

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FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
10.500	10.AGR dtd 1/14/04; 12/9/03	Cooperative Extension Service (from South Dakota State University)	UW-Extension	10,826	0
N/A	10.P514834	UV-B Monitoring (from Colorado State University)	DNR	3,000	0
N/A	10.AGR dtd 1/22/02	Cooperative Solutions to Economic and Social Challenges in the Upper Midwest (from Cooperative Development Services Fund, Inc.)	UW-Madison	(4)	0
N/A	10.AGR dtd 3/17/04	Home Grown Wisconsin Processing and Distribution (from Home Grown Wisconsin Cooperative)	UW-Madison	11,000	0
N/A	10.	Renewing an Agriculture of the Middle: Planning Grant to Develop and Implement a National Strategy (from University of Georgia)	UW-Madison	592	0
N/A	10.25-6205-0034-021	Wisconsin Homegrown Lunch: Piloting a Midwestern Model for Farm-to-School Initiatives (from University of Nebraska)	UW-Madison	51,767	0
N/A	10.CK 131152285	Improving Potato Management Practices for Enhanced Storability through an Understanding of Plant and Tuber Physiology (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	46,148	0
Subtotal Subgrants				224,228	0
TOTAL U.S. DEPARTMENT OF AGRICULTURE				557,723,847	185,257,832
U.S. DEPARTMENT OF COMMERCE:					
11.303		Economic Development-Technical Assistance	UW-Stout	105,209	0
11.400		Geodetic Surveys and Services	DOT	235,420	0
11.405		Anadromous Fish Conservation Act Program	DNR	8,322	0
11.407		Interjurisdictional Fisheries Act of 1986	DNR	19,864	0
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	14,783	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	3,251	0
Total Federal Program 11.417				18,034	0
11.419		Coastal Zone Management Administration Awards	DOA	3,653,235	3,100,161
11.473		Coastal Services Center	UW-Madison	40,507	10,000
11.550		Public Telecommunications Facilities Planning and Construction	ECB	470,052	0
11.550		Public Telecommunications Facilities Planning and Construction	UW-La Crosse	5,886	0
11.550		Public Telecommunications Facilities Planning and Construction	UW-Extension	158,912	0
Total Federal Program 11.550				634,850	0
11.552		Technology Opportunities Program	DATCP	114,606	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	7,184	0
11.609		Measurement and Engineering Research and Standards	UW-Stout	38,770	0
Total Federal Program 11.609				45,954	0
11.611		Manufacturing Extension Partnership (from UW-Extension)	UW-Madison	170,000	0
11.611		Manufacturing Extension Partnership	UW-Stout	514,888	173,549
Total Federal Program 11.611				684,888	173,549
Subtotal Direct Programs				5,560,889	3,283,710

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
11.303		Economic Development-Technical Assistance (from Western Wisconsin Technical College)	UW-La Crosse	32,667	0
11.552	11.55-60-01021	Technology Opportunities Program (from Northwest Side Community Development Corporation)	UW-Milwaukee	30,587	0
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Stout	96,455	37,346
11.611		Manufacturing Extension Partnership (from Wisconsin Center for Manufacturing and Productivity, Inc.)	UW-Extension	239,985	0
Subtotal Subgrants				399,694	37,346
TOTAL U.S. DEPARTMENT OF COMMERCE				5,960,583	3,321,056
U.S. DEPARTMENT OF DEFENSE:					
12.105		Protection of Essential Highways, Highway Bridge Approaches, and Public Works	DOT	100,627	0
12.106		Flood Control Projects	Public Lands	41,649	41,649
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	DNR	122,994	0
12.400		Military Construction, National Guard	DOT	1,995,495	0
12.400		Military Construction, National Guard	DMA	3,324,852	0
Total Federal Program 12.400				5,320,347	0
12.401		National Guard Military Operations and Maintenance Projects (Note 2)	DMA	23,429,356	0
12.401		National Guard Military Operations and Maintenance Projects (Note 2)	DVA	129,217	0
Total Federal Program 12.401				23,558,573	0
12.404		National Guard Civilian Youth Opportunities	DMA	1,823,680	0
12.420		Military Medical Research and Development	UW-Madison	7,425	0
Other Federal Financial Assistance:					
N/A	12.N3569795	Troops to Teachers	DVA	88,309	0
	MDPMIPR				
N/A	12.W911NF-04-1	2003-04 Junior Symposium	UW-La Crosse	7,402	0
N/A	12.N61339-02-2	Advanced Distributed Learning	UW-Extension	15,184	0
N/A	12.N00164-02-M-2766	Naval Surface Warfare	UW-Extension	(60)	0
Subtotal Direct Programs				31,086,130	41,649
Subgrants:					
N/A	12.AGR dtd 9/10/02	Annual Junior Sciences, Engineering and Humanities Symposium (from Academy of Applied Science)	UW-Madison	(1,038)	0
N/A	12.AGR dtd 9/19/02; 9/27/01	National Defense Science and Engineering Graduate Fellowship Program (from American Society for Engineering Education)	UW-Madison	(1,597)	0
N/A	12.DAAG55-98-1-0468	Western Wisconsin Upper Michigan Symposium (from Academy of Applied Science)	UW-La Crosse	251	0
Subtotal Subgrants				(2,384)	0
TOTAL U.S. DEPARTMENT OF DEFENSE				31,083,746	41,649

STATE OF WISCONSIN
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FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.171		Manufactured Home Construction and Safety Standards	Commerce	2,405	0
14.228		Community Development Block Grants/State's Program (Note 7)	Commerce	52,768,364	51,555,109
14.231		Emergency Shelter Grants Program	Commerce	1,849,516	1,792,996
14.235		Supportive Housing Program	Commerce	3,075,408	2,678,366
14.239		HOME Investment Partnerships Program (Note 2)	Commerce	14,402,896	13,772,610
14.241		Housing Opportunities for Persons with AIDS	Commerce	456,249	448,523
14.243		Opportunities for Youth-Youthbuild Program	Commerce	348,175	312,138
14.511		Community Outreach Partnership Center Program	UW-Milwaukee	88,915	0
14.512		Community Development Work-Study Program	UW-Milwaukee	47,629	0
14.900		Lead-Based Paint Hazard Control in Privately-Owned Housing	DHFS	1,462	964
14.900		Lead-Based Paint Hazard Control in Privately-Owned Housing	DOA	1,016,617	939,012
Total Federal Program 14.900				1,018,079	939,976
Other Federal Financial Assistance:					
N/A	14.WILHH0081	Wisconsin Healthy Homes Initiative	UW-Madison	287,649	48,844
N/A	14.AGR dtd 9/6/00	New Directions for the Community Partnerships	UW-Parkside	17	0
Subtotal Direct Programs				74,345,302	71,548,562
Subgrants:					
14.218	14.C15104 BG06	Community Development Block Grants/Entitlement Grants (from City of Milwaukee)	UW-Milwaukee	3,407	0
14.218		Community Development Block Grants/Entitlement Grants (from Milwaukee County)	UW-Milwaukee	20,000	0
14.218	14.AGR dtd 1/2/02	Community Development Block Grants/Entitlement Grants (from Waukesha County)	UW-Extension	66,276	0
Subtotal Subgrants				89,683	0
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				74,434,985	71,548,562
U.S. DEPARTMENT OF THE INTERIOR:					
15.226		Payments in Lieu of Taxes	DNR	0	0
Fish and Wildlife Cluster:					
15.605		Sport Fish Restoration	DNR	8,187,438	0
15.611		Wildlife Restoration	DNR	6,156,057	0
Total Fish and Wildlife Cluster				14,343,495	0
15.614		Coastal Wetlands Planning, Protection and Restoration Act	DNR	1,475,096	1,118,479
15.615		Cooperative Endangered Species Conservation Fund	DNR	54,056	0
15.616		Clean Vessel Act	DNR	38,438	0
15.617		Wildlife Conservation and Appreciation	DNR	14,483	0
15.628		Multi-State Conservation Grants	UW-Stevens Point	182,458	0
15.631		Partners for Fish and Wildlife	DNR	9,750	0
15.634		State Wildlife Grants	DNR	1,571,780	0
15.808		U.S. Geological Survey-Research and Data Collection	DNR	46,854	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	45,019	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Extension	7,279	0
Total Federal Program 15.808				99,152	0

STATE OF WISCONSIN
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FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
15.810		National Cooperative Geologic Mapping Program	UW-Extension	253,687	0
15.904		Historic Preservation Fund Grants-In-Aid	WHS	754,310	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	DNR	600,047	223,208
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	DNR	137,625	0
Other Federal Financial Assistance:					
N/A	15.301812G015	Abundance Golden Winged Warbler	DNR	12,509	0
N/A	15.NA16FA2380	Coho Salmon	DNR	3,533	0
N/A	15.AGF50-06-001	Forest Management Service-Indian Lands	DNR	152,270	0
N/A	15.301810J017	Higgins Eye Mussel-Black and Chippewa Rivers	DNR	26,578	0
N/A	15.1443CA6281970 06	Ice Age Reserve	DNR	796,000	0
N/A	15.30181-1-J203	Massasauga Rattlesnake	DNR	3,946	0
N/A	15.30181-3-J219	Mississippi River Mussel Booklet	DNR	5,000	0
N/A	15.30181-3-J144	NAWCA-Lake Superior Coastal	DNR	14,555	0
N/A	15.30181-2-G016	Nor Grosshawk Habitat	DNR	1,776	0
N/A	15.P6590030017	National Park Service	DATCP	18,000	0
N/A	15.PAA997004	Bureau of Land Management Youth Riparian Education Initiative	UW-Madison	14,334	0
N/A	15.H6063A00001	Midwest Region GIS Field Technical Support Center	UW-Madison	6,119	0
N/A	15.FFA	Internship U.S. Fish and Wildlife Service	UW-Stevens Point	(326)	0
N/A	15.973104J007	Online Course Program Evaluation	UW-Stevens Point	2,500	0
Subtotal Direct Programs				20,591,171	1,341,687
Subgrants:					
N/A	15.AGR dtd 1/31/02	Project Agreement (from Great Lakes Indian Fish and Wildlife Commission)	UW-Madison	13,111	0
TOTAL U.S. DEPARTMENT OF THE INTERIOR				20,604,282	1,341,687
U.S. DEPARTMENT OF JUSTICE:					
16.000		State Forfeiture Sharing	DOT	50,673	0
16.000		State Forfeiture Sharing	DOJ	717,331	0
Total Federal Program 16.000				768,004	0
16.203		Sex Offender Management Discretionary Grant	DOC	129,176	0
16.523		Juvenile Accountability Incentive Block Grants	DOA	3,581,776	3,344,969
16.525		Grants to Reduce Violent Crimes Against Women on Campus	UW-Oshkosh	122,034	0
16.525		Grants to Reduce Violent Crimes Against Women on Campus	UW-Parkside	33,350	0
Total Federal Program 16.525				155,384	0
16.527		Supervised Visitation, Safe Havens for Children	DOA	71,492	0
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States	DOA	963,713	789,316
16.543		Missing Children's Assistance	DOJ	220,093	65,949
16.544		Gang-Free Schools and Communities-Community-Based Gang Intervention	DOA	32,983	0
16.548		Title V-Delinquency Prevention Program	DOA	317,461	302,154
16.549		Part E-State Challenge Activities	DOA	200,170	175,766

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.550		State Justice Statistics Program for Statistical Analysis Centers	DOA	15,308	0
16.554		National Criminal History Improvement Program	DOA	365,001	320,747
16.554		National Criminal History Improvement Program	DOJ	81,056	0
		Total Federal Program 16.554		446,057	320,747
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	DOJ	100,124	11,570
16.563		Corrections and Law Enforcement Family Support	DOC	62,659	0
16.564		Crime Laboratory Improvement-Combined Offender DNA Index System Backlog Reduction	DOJ	468,761	0
16.575		Crime Victim Assistance	DOJ	6,681,208	6,445,751
16.576		Crime Victim Compensation	DOJ	908,381	0
16.579		Byrne Formula Grant Program	DOA	7,146,919	6,463,173
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOJ	1,429,217	11,621
16.586		Violent Offender Incarceration and Truth in Sentencing Incentive Grants	DOC	498,668	0
16.588		Violence Against Women Formula Grants	DOA	2,700,186	2,437,051
16.589		Rural Domestic Violence and Child Victimization Enforcement Grant Program	DOA	357,011	339,531
16.590		Grants to Encourage Arrest Policies and Enforcement of Protection Orders	DOA	31,464	0
16.592		Local Law Enforcement Block Grants Program	DOA	81,417	64,131
16.593		Residential Substance Abuse Treatment for State Prisoners	DOA	921,583	908,124
16.606		State Criminal Alien Assistance Program (Note 8)	DOC	2,464,276	0
16.607		Bulletproof Vest Partnership Program	DOT	28,613	23,453
16.609		Community Prosecution and Project Safe Neighborhoods	DOA	149,988	119,315
16.712		Police Corps	DOA	1,322,771	1,276,119
16.727		Enforcing Underage Drinking Laws Program	DOT	398,445	198,028
16.729		Drug-Free Communities Support Program Grants	UW-River Falls	15,157	0
16.733		National Incident Based Reporting System	DOA	48,193	49,430
Other Federal Financial Assistance:					
N/A	16.15X000322	Anti-Terrorism Task Force	DOJ	10,000	0
N/A	16.2004-105; 2003-99	Domestic Cannabis Eradication/Suppression Program	DOJ	306,008	89,554
N/A	16.GL-WIE-0109	Drug Enforcement Administration-State and Local Task Force Agreement	DOJ	9,619	0
N/A	16.GL-WIE-051	Organized Crime Drug Enforcement Task Forces	DOJ	(1,834)	0
N/A	16.CK 2221 17430256	Rapid Deployment Training	UW-Madison	800	0
N/A	16.J41003C-0029	Oxford Prison Educational Program	UW Colleges	99,386	0
		Subtotal Direct Programs		33,140,637	23,435,752
Subgrants:					
16.523		Juvenile Accountability Incentive Block Grants (from City of Oshkosh)	UW-Oshkosh	(1,148)	0
16.540		Juvenile Justice and Delinquency Prevention-Allocation to States (from Winnebago County)	UW-Oshkosh	20,378	0
16.542	16.97-MU-FX-K012	Part D-Research, Evaluation, Technical Assistance and Training (from George Washington University)	UW-Milwaukee	229,026	0
16.544		Gang-Free Schools and Communities-Community-Based Gang Intervention (from La Crosse Boys and Girls Club)	UW-La Crosse	3,773	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants (from Brandeis University)	DHFS	11,680	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (from American Association of Motor Vehicle Administration)	DOT	94,062	0
N/A	16.AGR dtd 9/13/99	Victim Advocate Project (from Racine County)	UW-Parkside	1,495	0
		Subtotal Subgrants		<u>359,266</u>	<u>0</u>
		TOTAL U.S. DEPARTMENT OF JUSTICE		<u>33,499,903</u>	<u>23,435,752</u>
U.S. DEPARTMENT OF LABOR:					
17.002		Labor Force Statistics	DWD	2,109,390	0
17.005		Compensation and Working Conditions	DWD	78,525	0
17.203		Labor Certification for Alien Workers	DWD	144,687	0
		Employment Services Cluster:			
17.207		Employment Service	DWD	16,734,902	0
17.801		Disabled Veterans' Outreach Program	DWD	1,802,819	0
17.804		Local Veterans' Employment Representative Program	DWD	1,557,135	0
		Total Employment Services Cluster		<u>20,094,856</u>	<u>0</u>
17.225		Unemployment Insurance (Notes 2, 9)	DWD	1,132,318,958	0
17.235		Senior Community Service Employment Program	DHFS	2,387,042	2,180,738
17.245		Trade Adjustment Assistance-Workers	DWD	12,152,267	0
17.246		Employment and Training Assistance-Dislocated Workers	UW-Superior	2,592	0
17.253		Welfare-to-Work Grants to States and Localities	DWD	3,873,225	3,858,748
17.257		One-Stop Career Center Initiative	DWD	1,207,327	1,177,610
		WIA Cluster:			
17.258		WIA Adult Program (Note 2)	DWD	11,948,030	10,748,748
17.259		WIA Youth Activities (Note 2)	DWD	13,148,020	12,141,454
17.260		WIA Dislocated Workers (Note 2)	DWD	25,919,381	19,430,437
		Total WIA Cluster		<u>51,015,431</u>	<u>42,320,639</u>
17.261		Employment and Training Administration Pilots, Demonstrations, and Research Projects	DWD	1,045,261	337,156
17.261		Employment and Training Administration Pilots, Demonstrations, and Research Projects (from UW-Extension)	UW-River Falls	(1,170)	0
17.261		Employment and Training Administration Pilots, Demonstrations, and Research Projects	UW-Extension	75,760	44,472
		Total Federal Program 17.261		<u>1,119,851</u>	<u>381,628</u>
17.266		Work Incentives Grant	DWD	460,081	443,833
17.267		WIA Incentive Grants-Section 503 Grants to States	WTCSB	1,963,196	1,833,327
17.504		Consultation Agreements	DHFS	2,792,001	0
17.504		Consultation Agreements	DWD	32,763	0
17.504		Consultation Agreements	Commerce	829,910	0
		Total Federal Program 17.504		<u>3,654,674</u>	<u>0</u>
17.600		Mine Health and Safety Grants	Commerce	164,110	0
		Subtotal Direct Programs		<u>1,232,746,212</u>	<u>52,196,523</u>

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
17.258		WIA Adult Program (Note 2) (from Private Industry Council of Milwaukee County, Inc.)	UW-Milwaukee	75,659	0
17.258		WIA Adult Program (Note 2) (from Fox Valley Workforce Development Board)	UW-Oshkosh	42,911	0
17.259		WIA Youth Activities (Note 2) (from Private Industry Council of Milwaukee County, Inc.)	UW-Milwaukee	101,677	0
17.502	17.46C2-HT12	Occupational Safety and Health-Susan Harwood Training Grants (from Graphic Arts Technical Foundation)	UW-Milwaukee	16,459	0
N/A	17.	Workforce Development Center (from Kenosha County Human Services Department)	UW-Parkside	54,267	0
N/A	17.	Workforce Development Center (from Racine County Human Services Department)	UW-Parkside	169,954	0
Subtotal Subgrants				460,927	0
TOTAL U.S. DEPARTMENT OF LABOR				1,233,207,139	52,196,523
U.S. DEPARTMENT OF STATE:					
19.401		Educational Exchange-University Lecturers and Research Scholars	UW-Parkside	2,114	0
Subgrants:					
19.300	19.AGR dtd 10/4/01	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union (from Social Science Research Council)	UW-Madison	1,734	0
N/A	19.AGR dtd 3/03 to 9/03	Community College Programs (from Youth for Understanding International Exchange)	UW Colleges	196,334	0
Subtotal Subgrants				198,068	0
TOTAL U.S. DEPARTMENT OF STATE				200,182	0
U.S. DEPARTMENT OF TRANSPORTATION:					
20.106		Airport Improvement Program	DOT	48,802,886	8,750,128
Highway Planning and Construction Cluster:					
20.205		Highway Planning and Construction (Notes 2, 10, 11)	DOT	547,951,423	11,703,144
Total Highway Planning and Construction Cluster				547,951,423	11,703,144
20.217		Motor Carrier Safety	DOT	102,955	0
20.218		National Motor Carrier Safety (Note 2)	DOT	3,442,050	0
20.219		Recreational Trails Program	DNR	898,224	563,294
20.308		Local Rail Freight Assistance (Note 11)	DOT	0	0
Federal Transit Cluster:					
20.500		Federal Transit-Capital Investment Grants	DOT	14,688,100	14,618,677
20.507		Federal Transit-Formula Grants	DOT	2,816,637	2,180,971
Total Federal Transit Cluster				17,504,737	16,799,648
20.505		Federal Transit-Metropolitan Planning Grants	DOT	301,688	0
20.509		Formula Grants for Other Than Urbanized Areas	DOT	6,364,255	6,032,646
20.513		Capital Assistance Program for Elderly Persons and Persons with Disabilities	DOT	1,203,288	1,112,099
20.515		State Planning and Research	DOT	250,773	106,393
20.516		Job Access-Reverse Commute	DOT	1,511,010	1,511,010

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Highway Safety Cluster:					
20.600		State and Community Highway Safety	DOT	4,067,420	1,771,365
20.601		Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	DOT	991,965	164,287
20.602		Occupant Protection	DOT	91,444	7,665
20.603		Federal Highway Safety Data Improvements Incentive Grants	DOT	96,324	0
20.604		Safety Incentive Grants for Use of Seatbelts	DOT	425,086	289,485
Total Highway Safety Cluster				<u>5,672,239</u>	<u>2,232,802</u>
20.700		Pipeline Safety	PSC	262,161	0
20.703		Interagency Hazardous Materials Public Sector Training and Planning Grants	DMA	251,838	145,003
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>634,519,527</u>	<u>48,956,167</u>
U.S. DEPARTMENT OF THE TREASURY:					
21.008		Low-Income Taxpayer Clinics	UW-Milwaukee	77,038	0
21.999		Temporary State Fiscal Relief (Note 12)	DOA	91,196,453	0
TOTAL U.S. DEPARTMENT OF THE TREASURY				<u>91,273,491</u>	<u>0</u>
U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:					
30.002		Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	DWD	1,070,434	0
U.S. GENERAL SERVICES ADMINISTRATION:					
39.003		Donation of Federal Surplus Personal Property (Note 13)	DOA	0	0
39.011		Election Reform Payments	Elections Board	608,229	0
TOTAL U.S. GENERAL SERVICES ADMINISTRATION				<u>608,229</u>	<u>0</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
Other Federal Financial Assistance:					
N/A	43.NAG5-9028	Earth Science Component for Academic Professional Enhancement	UW-Madison	15,558	0
N/A	43.AGR dtd 3/25/04	Intergovernmental Personnel Assignment Agreement from Goddard Space Flight Center	UW-Madison	47,998	0
N/A	43.1230253	SIRTF Glimpse Legacy Education and Public Outreach Program from Jet Propulsion Laboratory	UW-Madison	9,260	0
N/A	43.144LA95-04	Summer Workshop on Atmospheric, Earth and Space Science for High School Students (from UW-Green Bay)	UW-Madison	4,903	0
Subtotal Direct Programs				<u>77,719</u>	<u>0</u>
Subgrants:					
N/A	43.1403-22791	Teacher Training through Research and Public Understanding of Astronomy (from Brown University)	UW-Madison	413	0
N/A	43.CK 2308	2003 NASA Sharp Plus Research Apprenticeship Program (from Modern Technology Systems, Inc.)	UW-Madison	50,000	0
N/A	43.GO4-5015A	Tuning in the Sun (from Smithsonian Astrophysical Observatory)	UW-Madison	2,423	0

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FOR THE YEAR ENDED JUNE 30, 2004

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	43.HST-EO-09126.05-A	Galactic Astronomy, Matter and Energy: Outreach Strategy (from Space Telescope Science Institute)	UW-Madison	3,639	0
N/A	43.HST-EO-09393.04-A	What's New on the Outer Planets (from Space Telescope Science Institute)	UW-Madison	3,560	0
				60,035	0
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				137,754	0
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	1,152	0
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Extension	51,190	0
Total Federal Program 45.024				52,342	0
45.025		Promotion of the Arts-Partnership Agreements	Arts Board	637,096	4,860
45.025		Promotion of the Arts-Partnership Agreements	UW-Whitewater	5,000	0
Total Federal Program 45.025				642,096	4,860
45.026		Promotion of the Arts-Leadership Initiatives	WHS	3,678	0
45.026		Promotion of the Arts-Leadership Initiatives	UW-River Falls	4,946	0
Total Federal Program 45.026				8,624	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	13,031	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Milwaukee	485	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Eau Claire	649	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-La Crosse	318	0
45.129		Promotion of the Humanities-Federal/State Partnership (Note 2)	Wis Humanities Council	584,685	125,614
Total Federal Program 45.129				599,168	125,614
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	292	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Milwaukee	722	0
Total Federal Program 45.149				1,014	0
45.161		Promotion of the Humanities-Research	UW-Oshkosh	59,398	0
45.162		Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	UW-Eau Claire	58,873	0
45.162		Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	UW-River Falls	18,469	0
Total Federal Program 45.162				77,342	0
45.163		Promotion of the Humanities-Professional Development	UW-Madison	47,261	0
45.301		Museum for America Grants	WHS	125,851	0
45.310		State Library Program	DPI	2,879,200	1,131,302
Other Federal Financial Assistance:					
N/A	45.LG-03-03-0100	American Languages: Nation's Many Voices Online	UW-Madison	30,289	0
N/A	45.IC-10047-01	Conservation Treatment of Ten Paintings	UW-Madison	1,866	0

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FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	45.IC-01-02-0065-02	Painting Conservation Survey and Frame	UW-Madison	3,750	0
N/A	45.IM-03-03-0109-03	Public Dimension Assessment MAP	UW-Madison	2,600	0
N/A	45.ED-50170-03	Utamaduni Online: Advanced Level Course in Swahili Language and Culture	UW-Madison	44,032	0
Subtotal Direct Programs				4,574,833	1,261,776
Subgrants:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals (from Dance USA)	UW-Milwaukee	7,500	0
45.025	45.FY03-250	Promotion of the Arts-Partnership Agreements (from Heartland Arts Fund)	UW-Eau Claire	5,625	0
45.025	45.AGR dtd 7/23/03	Promotion of the Arts-Partnership Agreements (from Arts Midwest)	UW Colleges	5,200	0
45.025	45.FY 04-0193	Promotion of the Arts-Partnership Agreements (from Heartland Arts Fund)	UW Colleges	265	0
N/A	45.03-042	Art and Craft of Decorative Trade Bindings 1815-1930 (from University of Alabama)	UW-Madison	4,241	0
N/A	45.FY04-113	Shakespeare in American Communities (from Arts Midwest)	UW-Green Bay	2,000	0
Subtotal Subgrants				24,831	0
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				4,599,664	1,261,776
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Milwaukee	6,718	0
47.041		Engineering Grants	UW-Platteville	46,899	0
Total Federal Program 47.041				53,617	0
47.049		Mathematical and Physical Sciences	UW-Milwaukee	69,554	0
47.050		Geosciences	UW-Milwaukee	73,477	0
47.050		Geosciences	UW-Extension	13,221	0
Total Federal Program 47.050				86,698	0
47.075		Social, Behavioral, and Economic Sciences	UW-La Crosse	6,111	0
47.076		Education and Human Resources	UW-Madison	14,053	0
47.076		Education and Human Resources	UW-Milwaukee	83,104	0
47.076		Education and Human Resources	UW-Eau Claire	58,038	0
47.076		Education and Human Resources	UW-La Crosse	(704)	0
47.076		Education and Human Resources	UW-Oshkosh	178	0
47.076		Education and Human Resources	UW-Platteville	18,442	0
47.076		Education and Human Resources	UW-River Falls	97,000	0
47.076		Education and Human Resources (from UW-Madison)	UW-River Falls	12,494	0
47.076		Education and Human Resources	UW-Superior	92,126	0
Total Federal Program 47.076				374,731	0
47.078		Polar Programs	UW-Extension	3,586	0
Other Federal Financial Assistance:					
N/A	47.CHE-0234151; CSE-0308324	Intergovernmental Personnel Assignment Agreements	UW-Madison	317,266	0
Subtotal Direct Programs				911,563	0

STATE OF WISCONSIN
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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
47.076		Education and Human Resources (from Milwaukee Area Technical College)	UW-Stout	36,538	0
47.076		Education and Human Resources (from Ohio State University)	UW-Stout	49,066	0
47.076		Education and Human Resources (from LCO Ojibwa College)	UW-Superior	23,560	0
N/A	47.AGR dtd 5/21/03	Summer Research Program In Biology: La-Rene (from Fort Valley State University)	UW-Madison	2,046	0
N/A	47.K-008927	Workshop on Physical Organic Chemistry (from University of California)	UW-Madison	500	0
Subtotal Subgrants				111,710	0
TOTAL NATIONAL SCIENCE FOUNDATION				1,023,273	0
U.S. SMALL BUSINESS ADMINISTRATION:					
59.005		Business Development Assistance to Small Business	UW-Eau Claire	90	0
59.037		Small Business Development Center (from UW-Extension)	UW-Madison	121,051	0
59.037		Small Business Development Center (from UW-Extension)	UW-Milwaukee	131,930	0
59.037		Small Business Development Center (from UW-Extension)	UW-Eau Claire	(51,465)	0
59.037		Small Business Development Center (from UW-Extension)	UW-Green Bay	84,269	0
59.037		Small Business Development Center (from UW-Extension)	UW-La Crosse	108,722	0
59.037		Small Business Development Center (from UW-Extension)	UW-Oshkosh	1,208	0
59.037		Small Business Development Center (from UW-Extension)	UW-Parkside	44,025	0
59.037		Small Business Development Center (from UW-Extension)	UW-Platteville	(3,497)	0
59.037		Small Business Development Center (from UW-Extension)	UW-River Falls	(897)	0
59.037		Small Business Development Center (from UW-Extension)	UW-Stevens Point	(19,580)	0
59.037		Small Business Development Center (from UW-Extension)	UW-Stout	5,827	0
59.037		Small Business Development Center (from UW-Extension)	UW-Superior	28,962	0
59.037		Small Business Development Center (from UW-Extension)	UW-Whitewater	150,996	0
59.037		Small Business Development Center	UW-Extension	1,689,032	0
Total Federal Program 59.037				2,290,583	0
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				2,290,673	0
SMITHSONIAN INSTITUTION:					
Other Federal Financial Assistance:					
N/A	60.F0336 CC10025	Intergovernmental Personnel Assignment Agreement to Provide Onsite Expertise and Advisement	UW-Madison	235,731	0
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
64.005		Grants to States for Construction of State Home Facilities	DVA	1,237,596	0
64.014		Veterans State Domiciliary Care	DVA	1,091,208	0
64.015		Veterans State Nursing Home Care	DVA	11,701,764	0
64.024		VA Homeless Providers Grant and Per Diem Program	DVA	265,251	0
64.101		Burial Expenses Allowance for Veterans	DVA	191,933	0
64.124		All-Volunteer Force Educational Assistance	DWD	204,112	0
64.203		State Cemetery Grants	DVA	1,425,652	0
Other Federal Financial Assistance:					
N/A	64.V101(223B) P-4066	Reimbursement Contract-Educational Approval Board	DVA	245,311	0
N/A	64.AGR dtd 6/7/02 to 6/3/04	Intergovernmental Personnel Assignment Agreements	UW-Madison	757,498	0
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				17,120,325	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.001		Air Pollution Control Program Support	DNR	3,333,594	0
66.032		State Indoor Radon Grants	DHFS	155,908	124,088
66.424		Surveys, Studies, Investigations and Special Purpose Grants-Section 1442 of the Safe Drinking Water Act	DNR	8,547	0
66.432		State Public Water System Supervision	DNR	3,090,877	0
66.433		State Underground Water Source Protection	DNR	85,300	0
66.436		Surveys, Studies, Investigations, Demonstrations and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act	DNR	1,538	0
66.454		Water Quality Management Planning	DNR	361,904	375,173
66.458		Capitalization Grants for Clean Water State Revolving Funds (Notes 2, 14)	DNR	76,085,262	74,652,122
66.460		Nonpoint Source Implementation Grants	DNR	376,700	28,235
66.461		Wetland Program Grants	DNR	182,552	0
66.463		Water Quality Cooperative Agreements	DNR	637,279	18,727
66.467		Wastewater Operator Training Grant Program	DNR	56,600	0
66.468		Capitalization Grants for Drinking Water State Revolving Funds (Notes 2, 14)	DNR	14,947,428	12,592,714
66.469		Great Lakes Program	DHFS	104,487	99,593
66.469		Great Lakes Program	DOA	18,392	0
66.469		Great Lakes Program	DNR	648,900	16,401
66.469		Great Lakes Program	UW-Madison	8,973	0
66.469		Great Lakes Program	UW-Extension	13,177	4,369
Total Federal Program 66.469				793,929	120,363
66.471		State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	DNR	69,038	0
66.472		Beach Monitoring and Notification Program Implementation Grants	DNR	289,318	0
66.474		Water Protection Grants to the States	DNR	204,215	0
66.500		Environmental Protection-Consolidated Research	DNR	529,553	0
66.511		Office of Research and Development Consolidated Research	DHFS	548,527	542,585
66.605		Performance Partnership Grants	DNR	9,524,100	2,298,160
66.605		Performance Partnership Grants	DATCP	484,718	0
Total Federal Program 66.605				10,008,818	2,298,160
66.606		Surveys, Studies, Investigations and Special Purpose Grants	DHFS	50,083	0
66.606		Surveys, Studies, Investigations and Special Purpose Grants	DNR	1,124,971	0
66.606		Surveys, Studies, Investigations and Special Purpose Grants	UW-Madison	185,598	0
66.606		Surveys, Studies, Investigations and Special Purpose Grants	UW-Stevens Point	51,103	0
66.606		Surveys, Studies, Investigations and Special Purpose Grants	UW-Extension	7,503	3,014
Total Federal Program 66.606				1,419,258	3,014
66.607		Training and Fellowships for the Environmental Protection Agency	UW-Madison	60,208	0
66.608		Environmental Information Exchange Network Grant Program	DNR	191,340	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
66.609		Protection of Children and Older Adults (Elderly) from Environmental Health Risks	DPI	14,019	0
66.700		Consolidated Pesticide Enforcement Cooperative Agreements	DATCP	113,974	0
66.707		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	DHFS	324,319	0
66.708		Pollution Prevention Grants Program	DNR	85,199	0
66.714		Pesticide Environmental Stewardship-Regional Grants	UW-Madison	16,915	0
66.801		Hazardous Waste Management State Program Support	DNR	2,134,046	43,904
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	DNR	1,510,571	0
66.804		State and Tribal Underground Storage Tanks Program	Commerce	101,973	0
66.805		Leaking Underground Storage Tank Trust Fund Program	DNR	807,771	0
66.805		Leaking Underground Storage Tank Trust Fund Program	Commerce	(28,870)	0
		Total Federal Program 66.805		778,901	0
66.808		Solid Waste Management Assistance	DNR	21,419	20,086
66.808		Solid Waste Management Assistance	DATCP	11,415	0
		Total Federal Program 66.808		32,834	20,086
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	DNR	785,582	0
66.817		State and Tribal Response Program Grants	DNR	1,196,243	0
66.951		Environmental Education Grants	UW-Stevens Point	2,331,024	0
		Subtotal Direct Programs		122,863,293	90,819,171
Subgrants:					
66.500	66.04-323; 01-237	Environmental Protection-Consolidated Research (from University of Illinois-Urbana-Champaign)	UW-Extension	36,711	0
N/A	66.Bad River	Bad River Band (from Bad River Band of the Lake Superior Tribe of Chippewa Indians)	DNR	(4,970)	0
N/A	66.GL-RAPIDS	Rapids (from Great Lakes Commission)	DNR	26,296	0
N/A	66.0-3-17-49-07425	Collaboration Program Plan for Implementing IPM through Public-Private Partnerships (from American Farmland Trust)	UW-Madison	(1,690)	0
N/A	66.Region 5 2004-02	Pesticide Risk Reduction in Wisconsin Apple Production (from American Farmland Trust)	UW-Madison	13,595	0
N/A	66.102	Dairy Pest Environmental Management Module (from National Foundation for IPM Education)	UW-Madison	20,656	0
		Subtotal Subgrants		90,598	0
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				122,953,891	90,819,171
U.S. DEPARTMENT OF ENERGY:					
81.039		National Energy Information Center	DOA	12,701	0
81.041		State Energy Program	DOA	987,526	0
81.042		Weatherization Assistance for Low-Income Persons	DOA	8,364,649	7,227,005
81.052		Energy Conservation for Institutional Buildings	DOA	353	0
81.105		National Industrial Competitiveness through Energy, Environment, and Economics	DOA	142,217	136,855
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	DOA	19,877	14,295
81.119		State Energy Program Special Projects	DOA	518,357	190,628

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
N/A	81.505-143	Petroleum Violation Escrow Funds	DOA	594,822	452,347
N/A	81.DE-FG01-01NE23052	Training Program for MS-Level Pet Medical Physicists	UW-Madison	48,622	0
N/A	81.DE-FG02-03ER54707	U.S. Transport Task Force	UW-Madison	4,042	0
Subtotal Direct Programs				10,693,166	8,021,130
Subgrants:					
N/A	81.505563	Molded Plastic Endcap Assemblies for Chamber Upgrade (from Fermi National Accelerator Laboratory)	UW-Madison	1,988	0
N/A	81.AGR dtd 3/31/00	Computational Science Graduate Fellowship Program (from Krell Institute)	UW-Madison	30,597	0
N/A	81.778398	Naval Nuclear Propulsion Fellowship (from Medical University of South Carolina)	UW-Madison	25,200	0
N/A	81.	Excellence in Engineering Fellowships (from Sandia National Laboratories)	UW-Madison	26,784	0
N/A	81.AGR dtd 2/25/99	Consulting Agreement (from Siemen Solar Industries)	UW-Madison	4,788	0
N/A	81.AGR dtd 7/24/00	Graduate/Undergraduate Student Exchange Program (from South Carolina State University)	UW-Madison	34,843	0
N/A	81.DE-FC36-02G-12091	Industrial Assessment Center (from Rutgers, The State University of New Jersey)	UW-Milwaukee	205,663	0
Subtotal Subgrants				329,863	0
TOTAL U.S. DEPARTMENT OF ENERGY				11,023,029	8,021,130
U.S. DEPARTMENT OF EDUCATION:					
84.002		Adult Education-State Grant Program	WTCSB	8,105,068	6,974,404
84.010		Title I Grants to Local Educational Agencies	DPI	148,162,923	146,094,610
84.011		Migrant Education-State Grant Program	DPI	587,268	391,896
84.013		Title I Program for Neglected and Delinquent Children	DPI	1,652,755	1,645,792
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	UW-Madison	3,176,196	0
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	UW-Milwaukee	165,187	0
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from UW-Madison)	UW-Milwaukee	58,411	0
Total Federal Program 84.015				3,399,794	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Milwaukee	65,470	0
84.016		Undergraduate International Studies and Foreign Language Programs	UW-Whitewater	66,491	0
Total Federal Program 84.016				131,961	0
84.017		International Research and Studies	UW-Madison	50,984	0
84.021		Overseas-Group Projects Abroad	DPI	63,391	0
84.021		Overseas-Group Projects Abroad	UW-Madison	165,637	0
Total Federal Program 84.021				229,028	0
Special Education Cluster:					
84.027		Special Education-Grants to States	DPI	156,535,021	145,312,690
84.173		Special Education-Preschool Grants	DPI	9,494,085	8,685,198
Total Special Education Cluster				166,029,106	153,997,888

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.031		Higher Education-Institutional Aid	UW-River Falls	359,527	0
84.031		Higher Education-Institutional Aid	UW-Stout	23,915	0
84.031		Higher Education-Institutional Aid	UW-Whitewater	181,236	0
		Total Federal Program 84.031		564,678	0
TRIO Cluster:					
84.042		TRIO-Student Support Services	UW-Madison	253,475	0
84.042		TRIO-Student Support Services	UW-Milwaukee	299,470	0
84.042		TRIO-Student Support Services	UW-Eau Claire	349,173	0
84.042		TRIO-Student Support Services	UW-Green Bay	350,213	0
84.042		TRIO-Student Support Services	UW-La Crosse	332,409	0
84.042		TRIO-Student Support Services	UW-Oshkosh	344,302	0
84.042		TRIO-Student Support Services	UW-Parkside	270,667	0
84.042		TRIO-Student Support Services	UW-Platteville	338,680	0
84.042		TRIO-Student Support Services	UW-River Falls	246,273	0
84.042		TRIO-Student Support Services	UW-Stevens Point	224,572	0
84.042		TRIO-Student Support Services	UW-Stout	525,721	0
84.042		TRIO-Student Support Services	UW-Superior	271,759	0
84.042		TRIO-Student Support Services	UW-Whitewater	305,720	0
84.042		TRIO-Student Support Services	UW Colleges	498,417	0
84.044		TRIO-Talent Search	DPI	240,273	0
84.044		TRIO-Talent Search	UW-Milwaukee	288,594	0
84.044		TRIO-Talent Search	UW-Stout	268,793	0
84.044		TRIO-Talent Search	UW-Whitewater	315,215	0
84.047		TRIO-Upward Bound	DPI	117,282	0
84.047		TRIO-Upward Bound	UW-Milwaukee	767,462	0
84.047		TRIO-Upward Bound	UW-Eau Claire	320,338	0
84.047		TRIO-Upward Bound	UW-Green Bay	576,935	0
84.047		TRIO-Upward Bound	UW-La Crosse	395,049	0
84.047		TRIO-Upward Bound	UW-River Falls	262,431	0
84.047		TRIO-Upward Bound	UW-Stevens Point	432,481	0
84.047		TRIO-Upward Bound	UW-Superior	222,948	0
84.047		TRIO-Upward Bound	UW-Whitewater	332,198	0
84.047		TRIO-Upward Bound	UW Colleges	287,712	0
84.066		TRIO-Educational Opportunity Centers	UW-Milwaukee	245,283	0
84.066		TRIO-Educational Opportunity Centers	UW-Eau Claire	333,418	0
84.066		TRIO-Educational Opportunity Centers (from UW-Eau Claire)	UW Colleges	79,689	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Madison	195,774	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Milwaukee	274,848	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Eau Claire	208,864	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-River Falls	184,210	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Superior	214,528	0
84.217		TRIO-McNair Post-Baccalaureate Achievement	UW-Whitewater	249,583	0
		Total TRIO Cluster		11,424,759	0
84.048		Vocational Education-Basic Grants to States	WTCSB	22,509,840	20,840,358
84.069		Leveraging Educational Assistance Partnership	HEAB	1,387,340	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	309,059	14,548
84.116		Fund for the Improvement of Postsecondary Education (from UW-Extension)	UW-Madison	3,489	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Eau Claire	240,869	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.116		Fund for the Improvement of Postsecondary Education (from UW-Madison)	UW-Eau Claire	1,170	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Stevens Point	462,986	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Superior	57,304	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Whitewater	355,988	0
84.116		Fund for the Improvement of Postsecondary Education	UW Colleges	94,769	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Extension	70,337	2,500
84.116		Fund for the Improvement of Postsecondary Education	UW-System Admin	108,304	29,762
Total Federal Program 84.116				1,704,275	46,810
84.126		Rehabilitation Services-Vocational Rehabilitation Grants to States (Note 2)	DWD	54,172,549	4,200,578
84.128		Rehabilitation Services-Service Projects	UW-La Crosse	270	0
84.129		Rehabilitation Long-Term Training	UW-Madison	276,294	0
84.129		Rehabilitation Long-Term Training	UW-Stout	213,783	0
Total Federal Program 84.129				490,077	0
84.153		Business and International Education Projects	UW-Platteville	93,524	0
84.153		Business and International Education Projects	UW-Whitewater	62,232	0
Total Federal Program 84.153				155,756	0
84.161		Rehabilitation Services-Client Assistance Program	DATCP	212,165	0
84.169		Independent Living-State Grants	DWD	311,044	311,044
84.170		Javits Fellowships	UW-Madison	353,320	0
84.170		Javits Fellowships	UW-Milwaukee	25,389	0
Total Federal Program 84.170				378,709	0
84.177		Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	DWD	512,476	512,476
84.181		Special Education-Grants for Infants and Families with Disabilities (Note 2)	DHFS	7,509,976	6,952,625
84.184		Safe and Drug-Free Schools and Communities-National Programs	DPI	205,539	0
84.185		Byrd Honors Scholarships	DPI	768,250	768,250
84.186		Safe and Drug-Free Schools and Communities-State Grants	DHFS	1,359,629	1,317,539
84.186		Safe and Drug-Free Schools and Communities-State Grants	DPI	4,998,548	4,702,243
Total Federal Program 84.186				6,358,177	6,019,782
84.187		Supported Employment Services for Individuals with Severe Disabilities	DWD	637,526	0
84.195		Bilingual Education-Professional Development	DPI	680,463	412,986
84.195		Bilingual Education-Professional Development	UW-Milwaukee	654,769	0
84.195		Bilingual Education-Professional Development	UW-Eau Claire	237,190	0
84.195		Bilingual Education-Professional Development (from UW-La Crosse)	UW-Eau Claire	24,165	0
84.195		Bilingual Education-Professional Development	UW-La Crosse	361,601	165,144
84.195		Bilingual Education-Professional Development	UW-Oshkosh	494,516	0
84.195		Bilingual Education-Professional Development (from UW-Whitewater)	UW-Parkside	(8,639)	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.195		Bilingual Education-Professional Development (from UW-La Crosse)	UW-Stevens Point	168,596	0
84.195		Bilingual Education-Professional Development (from UW-La Crosse)	UW-Stout	32,216	0
84.195		Bilingual Education-Professional Development	UW-Whitewater	580,224	0
		Total Federal Program 84.195		3,225,101	578,130
84.196		Education for Homeless Children and Youth	DPI	645,657	518,431
84.200		Graduate Assistance in Areas of National Need	UW-Milwaukee	171,348	0
84.213		Even Start-State Educational Agencies	DPI	3,172,974	3,007,584
84.213		Even Start-State Educational Agencies	UW-Oshkosh	107,678	0
		Total Federal Program 84.213		3,280,652	3,007,584
84.215		Fund for the Improvement of Education	DPI	182,665	144,868
84.215		Fund for the Improvement of Education (from UW-Extension)	UW-Madison	24,171	0
84.215		Fund for the Improvement of Education	UW-Milwaukee	232,208	202,346
84.215		Fund for the Improvement of Education	UW-Extension	66,477	0
		Total Federal Program 84.215		505,521	347,214
84.216		Capital Expenses	DPI	63,940	63,940
84.220		Centers for International Business Education	UW-Madison	(146)	0
84.220		Centers for International Business Education (from UW-Madison)	UW-Platteville	6	0
84.220		Centers for International Business Education	UW-River Falls	(2,761)	0
84.220		Centers for International Business Education (from UW-Madison)	UW-Stout	3,374	0
84.220		Centers for International Business Education (from UW-Madison)	UW-Whitewater	5,707	0
		Total Federal Program 84.220		6,180	0
84.224		Assistive Technology	DHFS	2,452,766	2,257,410
84.229		Language Resource Centers	UW-Madison	257,399	0
84.234		Projects with Industry	UW-Stout	246,122	0
84.235		Rehabilitation Services Demonstration and Training Programs	DWD	982,614	982,614
84.235		Rehabilitation Services Demonstration and Training Programs	UW-Stout	62,690	0
		Total Federal Program 84.235		1,045,304	982,614
84.243		Tech-Prep Education	WTCSB	2,168,200	2,168,200
84.264		Rehabilitation Training-Continuing Education	UW-Stout	27,408	0
84.265		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	DWD	109,635	0
84.281		Eisenhower Professional Development State Grants	DPI	110,671	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Madison	67,145	0
84.281		Eisenhower Professional Development State Grants (from UW-Whitewater)	UW-Milwaukee	3,755	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Milwaukee	145,070	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Eau Claire	(21,157)	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Green Bay	13,437	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-La Crosse	38,942	29,527
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Oshkosh	33,238	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Platteville	(19,938)	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-River Falls	(49,243)	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Stevens Point	43,409	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Stout	(10,989)	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Superior	(91)	0
84.281		Eisenhower Professional Development State Grants (from UW System Admin)	UW-Extension	5,561	0
84.281		Eisenhower Professional Development State Grants	UW System Admin	312,562	9,182
Total Federal Program 84.281				672,372	38,709
84.282		Charter Schools	DPI	7,551,283	7,107,114
84.287		Twenty-First Century Community Learning Centers	DPI	6,148,095	5,905,316
84.298		State Grants for Innovative Programs	DPI	7,419,096	6,529,973
84.299		Indian Education-Special Projects	UW-Milwaukee	509,690	0
84.318		Education Technology State Grants	DPI	8,537,077	8,083,535
84.323		Special Education-State Program Improvement Grants for Children with Disabilities	DPI	1,081,707	741,772
84.323		Special Education-State Program Improvement Grants for Children with Disabilities (from UW-Madison)	UW-Whitewater	4,562	0
Total Federal Program 84.323				1,086,269	741,772
84.324		Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities	UW-Madison	141,949	11,867
84.324		Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities	UW-Milwaukee	97,549	0
Total Federal Program 84.324				239,498	11,867
84.325		Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	UW-Madison	430,018	0
84.325		Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	UW-Milwaukee	523,704	0
84.325		Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	UW-La Crosse	40,300	0
Total Federal Program 84.325				994,022	0
84.330		Advanced Placement Program	DPI	1,524,797	334,180
84.331		Grants to States for Incarcerated Youth Offenders	DOC	615,621	0
84.332		Comprehensive School Reform Demonstration	DPI	6,142,206	5,861,405

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	UW-Madison	147,521	0
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	UW-La Crosse	52,183	0
84.333		Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	UW-Stout	128,625	0
Total Federal Program 84.333				328,329	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	DPI	2,335,081	1,209,300
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Milwaukee	1,294,482	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Eau Claire	294,060	0
84.334		Gaining Early Awareness and Readiness for Undergraduate Programs	UW-Stout	12,850	0
Total Federal Program 84.334				3,936,473	1,209,300
84.335		Child Care Access Means Parents in School	UW-Milwaukee	88,916	0
84.335		Child Care Access Means Parents in School	UW-Oshkosh	(455)	0
84.335		Child Care Access Means Parents in School	UW-River Falls	22,058	0
84.335		Child Care Access Means Parents in School	UW-Stevens Point	8,484	0
84.335		Child Care Access Means Parents in School	UW-Superior	10,930	0
Total Federal Program 84.335				129,933	0
84.336		Teacher Quality Enhancement Grants	DPI	67,790	53,663
84.336		Teacher Quality Enhancement Grants	UW-Milwaukee	1,997,852	1,000,214
84.336		Teacher Quality Enhancement Grants (from UW System Admin)	UW-Milwaukee	336	0
84.336		Teacher Quality Enhancement Grants (from UW System Admin)	UW-La Crosse	36,403	0
84.336		Teacher Quality Enhancement Grants (from UW System Admin)	UW-River Falls	2,493	0
Total Federal Program 84.336				2,104,874	1,053,877
84.337		International Education-Technological Innovation and Cooperation for Foreign Information Access	UW-Madison	221,113	31,714
84.339		Learning Anytime Anywhere Partnerships	UW-Oshkosh	16,201	0
84.339		Learning Anytime Anywhere Partnerships (from UW System Admin)	UW-Stevens Point	15,304	0
84.339		Learning Anytime Anywhere Partnerships	UW System Admin	155,819	0
Total Federal Program 84.339				187,324	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Madison	24,396	0
84.342		Preparing Tomorrow's Teachers to Use Technology	UW-Milwaukee	50,136	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Milwaukee	36,110	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Green Bay	7,883	0
84.342		Preparing Tomorrow's Teachers to Use Technology	UW-Oshkosh	600,195	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Parkside	5,739	0
84.342		Preparing Tomorrow's Teachers to Use Technology	UW-River Falls	4,608	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Stevens Point	27,228	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Stout	(2,097)	0
84.342		Preparing Tomorrow's Teachers to Use Technology (from UW-Oshkosh)	UW-Whitewater	15,550	0
Total Federal Program 84.342				769,748	0
84.344		TRIO-Dissemination Partnership Grants	UW-Milwaukee	151,495	0
84.346		Vocational Education-Occupational and Employment Information State Grants	DWD	155,911	0
84.348		Title I Accountability Grants	DPI	1,805,124	1,781,467
84.350		Transition to Teaching	DPI	248,556	124,528
84.350		Transition to Teaching	DVA	29,485	0
Total Federal Program 84.350				278,041	124,528
84.352		School Renovation Grants	DPI	7,954,221	7,941,943
84.357		Reading First State Grants	DPI	1,972,180	1,204,344
84.358		Rural Education	DPI	226,246	222,491
84.365		English Language Acquisition Grants	DPI	3,648,160	3,429,778
84.366		Mathematics and Science Partnerships	DPI	59,140	18,711
84.366		Mathematics and Science Partnerships (from UW System Admin)	UW-Milwaukee	141	0
84.366		Mathematics and Science Partnerships (from UW System Admin)	UW-Eau Claire	45,562	0
Total Federal Program 84.366				104,843	18,711
84.367		Improving Teacher Quality State Grants	DPI	49,213,059	48,283,508
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Eau Claire	6,432	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Oshkosh	(24,205)	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Platteville	(6,308)	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-River Falls	24,274	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Stevens Point	2,899	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Stout	4,577	0
84.367		Improving Teacher Quality State Grants	UW-Superior	(12,763)	0
84.367		Improving Teacher Quality State Grants (from UW System Admin)	UW-Whitewater	62,766	0
84.367		Improving Teacher Quality State Grants	UW System Admin	770,163	174,970
Total Federal Program 84.367				50,040,894	48,458,478
84.368		Grants for Enhanced Assessment Instruments	DPI	837,258	0
84.369		Grants for State Assessments and Related Activities (Note 2)	DPI	6,997,106	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
N/A	84.AGR dtd 6/12/74	Vice Chancellor's Office	UW-Milwaukee	(4,556)	0
N/A	84.AGR dtd 6/30/01	Lighted Schoolhouse Program	UW-Parkside	(3,638)	0
N/A	84.AGR dtd 4/14/03	Title II Higher Education Professional Development	UW-Parkside	3,831	0
N/A	84.1809393	Rock County Export Manufacturing (from UW-Madison)	UW Colleges	1,050	0
Subtotal Direct Programs				575,143,512	458,770,538
Subgrants:					
84.015	84.1269-G-EB025	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies (from University of California-Los Angeles)	UW-Madison	36,000	0
84.116		Fund for the Improvement of Postsecondary Education (from Association of American Colleges and Universities)	UW-Milwaukee	6,638	0
84.116	84.CK N0031817	Fund for the Improvement of Postsecondary Education (from Bard College)	UW-Milwaukee	(2,259)	0
84.116	84.ULRF 03-1029	Fund for the Improvement of Postsecondary Education (from University of Louisville)	UW-Milwaukee	2,953	0
84.116		Fund for the Improvement of Postsecondary Education (from Capital University)	UW-Eau Claire	2,013	0
84.213		Even Start-State Educational Agencies (from Platteville Public School District)	UW-Platteville	7,022	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #10)	UW-Eau Claire	172,055	0
84.215		Fund for the Improvement of Education (from Wisconsin Educational Partnership Initiatives)	UW-Eau Claire	25,348	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #12)	UW-La Crosse	248,670	0
84.215		Fund for the Improvement of Education (from School District of La Crosse)	UW-La Crosse	273,337	0
84.215		Fund for the Improvement of Education (from Western Wisconsin Technical College)	UW-La Crosse	(38,307)	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency #6)	UW-Oshkosh	119	0
84.215		Fund for the Improvement of Education (from Cooperative Educational Service Agency)	UW-Whitewater	71,419	0
84.215		Fund for the Improvement of Education (from Menominee County Intermediate School District)	UW Colleges	4,874	0
84.257		National Institute for Literacy (from Kent State University)	WTCSB	259	0
84.281		Eisenhower Professional Development State Grants (from Milwaukee Public Schools)	UW-Milwaukee	86,075	0
84.287		Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	236,453	0
84.287		Twenty-First Century Community Learning Centers (from Appleton Area School District)	UW-Oshkosh	329	0
84.287	84.AGR dtd 7/1/03	Twenty-First Century Community Learning Centers (from Brown County)	UW-Extension	10,475	0
84.287	84.AGR dtd 11/11/03; 8/15/03; 2/3/03	Twenty-First Century Community Learning Centers (from Racine Unified School District)	UW-Extension	10,215	0
84.287	84.AGR dtd 9/1/01	Twenty-First Century Community Learning Centers (from Waukesha County)	UW-Extension	126,654	0
84.305	84.R-04-0180; R-02-0176	Education Research, Development and Dissemination (from University of Houston)	UW-Madison	349,482	0
84.336		Teacher Quality Enhancement Grants (from School District of La Crosse)	UW-La Crosse	15,232	0
N/A	84.78006	Columbus Developmental Mentoring Program (from Columbus Middle School)	UW-Madison	28	0

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FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	84.WC04	Program Review and Technical Assistance Project (from Cooperative Educational Service Agency #5)	UW-Madison	46,419	0
N/A	84.	Elementary Foreign Language for Bilingual Education (from Madison Metropolitan School District)	UW-Madison	33,872	0
N/A	84.	Intergovernmental Personnel Assignment Agreement (from Madison Metropolitan School District)	UW-Madison	15,059	0
N/A	84.752657	Flas Summer Institute Support (from University of Washington)	UW-Madison	27,954	0
N/A	84.CK 427451	Professional Development Workshops for Postsecondary Interpreters (from College of St. Catherine)	UW-Milwaukee	612	0
N/A	84.14294	Midwest Center for Postsecondary Outreach (from St. Paul Technical College)	UW-Milwaukee	81,289	0
N/A	84.928A	Fox Valley Writing Project (from National Writing Project Corporation)	UW-Oshkosh	38,238	0
N/A	84.AGR dtd 1/3/02	Teaching American History (from Wausau School District)	UW Colleges	95,213	0
		Subtotal Subgrants		1,983,740	0
TOTAL U.S. DEPARTMENT OF EDUCATION				577,127,252	458,770,538
U.S. CONSUMER PRODUCT SAFETY COMMISSION:					
Other Federal Financial Assistance:					
N/A	87.SO147441	State and Local Cooperative Contracts Program	DATCP	2,180	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	DVA	40,442	0
89.003		National Historical Publications and Records Grants	WHS	4,686	0
89.003		National Historical Publications and Records Grants	UW-Milwaukee	23,910	0
89.003		National Historical Publications and Records Grants	UW-Oshkosh	1,845	0
		Total Federal Program 89.003		70,883	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.000		State Planning Grant	DHFS	15,496	0
93.003		Public Health and Social Services Emergency Fund	DHFS	7,453,142	6,870,561
93.006		State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	DHFS	168,668	135,321
93.041		Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	DHFS	98,507	0
93.042		Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	DHFS	252,934	231,389
93.043		Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	DHFS	420,854	420,854
Aging Cluster:					
93.044		Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	DHFS	6,428,809	6,482,531
93.045		Special Programs for the Aging-Title III, Part C-Nutrition Services	DHFS	11,334,362	10,592,447
93.053		Nutrition Services Incentive Program	DHFS	3,418,040	3,418,040
		Total Aging Cluster		21,181,211	20,493,018
93.048		Special Programs for the Aging-Title IV and Title II-Discretionary Projects	DHFS	311,392	236,442
93.051		Alzheimer's Disease Demonstration Grants to States	DHFS	139,738	139,738
93.052		National Family Caregiver Support	DHFS	3,017,277	2,811,179

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.104		Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	DHFS	1,491,757	1,466,323
93.107		Model State-Supported Area Health Education Centers	UW-Madison	677,900	573,284
93.110		Maternal and Child Health Federal Consolidated Programs	DHFS	297,429	75,000
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	664,871	0
		Total Federal Program 93.110		962,300	75,000
93.113		Biological Response to Environmental Health Hazards	UW-Milwaukee	124,937	0
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	DHFS	482,860	144,865
93.127		Emergency Medical Services for Children	DHFS	370,587	198,153
93.127		Emergency Medical Services for Children	UW-La Crosse	91,868	0
		Total Federal Program 93.127		462,455	198,153
93.130		Primary Care Services-Resource Coordination and Development	DHFS	73,153	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	DHFS	1,747,066	1,337,609
93.150		Projects for Assistance in Transition from Homelessness	DHFS	662,575	565,031
93.161		Health Program for Toxic Substances and Disease Registry	DHFS	893,885	267,156
93.165		Grants for State Loan Repayment	Commerce	158,304	0
93.172		Human Genome Research	UW-Madison	387,639	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	260,377	0
93.178		Nursing Workforce Diversity	UW-Oshkosh	130,990	0
93.186		National Research Services Awards	UW-Madison	329,520	0
93.189		Health Education and Training Centers	UW-Madison	222,834	174,365
93.191		Allied Health Special Projects	UW-La Crosse	(424)	0
93.192		Quentin N. Burdick Programs for Rural Interdisciplinary Training	UW-Madison	164,235	46,880
93.197		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	DHFS	1,068,598	944,888
93.211		Telehealth Network Grants	UW-La Crosse	593	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	15,930	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	160,232	0
93.230		Consolidated Knowledge Development and Application Program	DHFS	2,598,633	2,056,757
93.230		Consolidated Knowledge Development and Application Program	UW-Extension	128	0
		Total Federal Program 93.230		2,598,761	2,056,757
93.234		Traumatic Brain Injury-State Demonstration Grant Program	DHFS	28,074	28,074
93.235		Abstinence Education	DHFS	618,623	537,491
93.238		Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	DHFS	90,523	0
93.240		State Capacity Building	DHFS	32,598	20,000
93.241		State Rural Hospital Flexibility Program	UW-Madison	527,033	382,943
93.243		Substance Abuse and Mental Health Services-Projects of Regional and National Significance	DHFS	46,261	0
93.251		Universal Newborn Hearing Screening	DHFS	103,214	6,085
93.259		Rural Access to Emergency Devices Grant	DHFS	279,688	244,280
93.262		Occupational Safety and Health Research Projects	DHFS	76,123	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.263		Occupational Safety and Health-Training Grants	UW-Stout	55,740	0
93.268		Immunization Grants	DHFS	17,934,332	3,104,438
93.273		Alcohol Research Programs	UW-Milwaukee	19,145	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	948,080	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DHFS	20,014,511	11,939,787
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	DPI	118,104	106,469
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	131,835	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Oshkosh	4,000	0
		Total Federal Program 93.283		20,268,450	12,046,256
93.301		Small Rural Hospital Improvement Grants	UW-Madison	458,599	434,374
93.358		Advanced Education Nursing Traineeships	UW-Madison	56,029	0
93.358		Advanced Education Nursing Traineeships	UW-Milwaukee	50,450	0
93.358		Advanced Education Nursing Traineeships	UW-Eau Claire	15,600	0
93.358		Advanced Education Nursing Traineeships	UW-Oshkosh	29,178	0
		Total Federal Program 93.358		151,257	0
93.359		Basic Nurse Education, Practice and Retention Grants	UW-Madison	163,581	0
93.359		Basic Nurse Education, Practice and Retention Grants	UW-Eau Claire	431	0
		Total Federal Program 93.359		164,012	0
93.361		Nursing Research	UW-Madison	197,527	0
93.389		National Center for Research Resources	UW-Milwaukee	244,386	0
93.398		Cancer Research Manpower	UW-Madison	2,624,488	0
93.556		Promoting Safe and Stable Families	DHFS	3,900,873	3,557,606
93.558		Temporary Assistance for Needy Families (Note 2)	DWD	285,673,608	175,061,467
93.560		Family Support Payments to States-Assistance Payments	DWD	3,536,401	0
93.563		Child Support Enforcement (Note 2)	DWD	64,330,533	47,977,117
93.566		Refugee and Entrant Assistance-State Administered Programs	DWD	1,761,190	925,794
93.568		Low-Income Home Energy Assistance	DOA	60,760,039	59,614,321
93.569		Community Services Block Grant	DHFS	9,198,113	8,806,822
93.571		Community Services Block Grant Discretionary Awards-Community Food and Nutrition	DHFS	63,336	63,336
93.571		Community Services Block Grant Discretionary Awards-Community Food and Nutrition (from UW-Madison)	UW-Extension	8,231	0
		Total Federal Program 93.571		71,567	63,336
		Child Care Cluster:			
93.575		Child Care and Development Block Grant (Note 2)	DWD	92,002,924	23,857,315
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2)	DWD	61,668,670	52,951,777
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Note 2) (from UW-Extension)	UW-Madison	3	0
		Total Child Care Cluster		153,671,597	76,809,092

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.576		Refugee and Entrant Assistance-Discretionary Grants	DWD	2,397,457	2,462,372
93.576		Refugee and Entrant Assistance-Discretionary Grants	DPI	1,601,014	1,519,166
		Total Federal Program 93.576		3,998,471	3,981,538
93.585		Empowerment Zones Program	DHFS	(47,813)	0
93.590		Community-Based Family Resource and Support Grants	CANPB	327,969	287,517
93.597		Grants to States for Access and Visitation Programs	DHFS	44,745	46,769
93.597		Grants to States for Access and Visitation Programs	CANPB	129,372	117,259
		Total Federal Program 93.597		174,117	164,028
93.599		Chafee Education and Training Vouchers Program	DHFS	303,006	301,337
93.600		Head Start	DWD	161,407	117,608
93.600		Head Start	UW-Oshkosh	3,650,582	0
		Total Federal Program 93.600		3,811,989	117,608
93.603		Adoption Incentive Payments	DHFS	1,247,065	0
93.617		Voting Access for Individuals with Disabilities-Grants to States	Elections Board	24,036	0
93.630		Developmental Disabilities Basic Support and Advocacy Grants	DHFS	1,199,473	84,672
93.631		Developmental Disabilities Projects of National Significance	DHFS	241	0
93.631		Developmental Disabilities Projects of National Significance	UW-Madison	58,363	0
		Total Federal Program 93.631		58,604	0
93.632		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UW-Madison	386,440	0
93.643		Children's Justice Grants to States	DOJ	309,505	0
93.645		Child Welfare Services-State Grants (Note 2)	DHFS	5,571,909	5,353,425
93.647		Social Services Research and Demonstration	DWD	344,506	74,928
93.648		Child Welfare Services Training Grants	UW-Green Bay	128,439	0
93.658		Foster Care-Title IV-E (Note 2)	DHFS	94,706,713	38,065,964
93.658		Foster Care-Title IV-E (Note 2) (from UW-Green Bay)	UW-Oshkosh	110,458	0
		Total Federal Program 93.658		94,817,171	38,065,964
93.659		Adoption Assistance (Note 2)	DHFS	36,910,973	2,283,251
93.667		Social Services Block Grant (Notes 2, 15)	DHFS	45,360,208	34,670,192
93.669		Child Abuse and Neglect State Grants	DHFS	451,596	0
93.671		Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	DHFS	1,742,323	1,622,910
93.674		Chafee Foster Care Independent Living	DHFS	2,644,484	2,449,353
93.767		State Children's Insurance Program (Note 2)	DHFS	93,382,581	2,643,987
93.768		Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	DHFS	999,429	0
93.773		Medicare-Hospital Insurance	DVA	18,884	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Medicaid Cluster:					
93.778		Medical Assistance Program (Note 2)	DHFS	2,826,587,477	357,088,926
93.775		State Medicaid Fraud Control Units (Note 2)	DOJ	771,436	0
93.777		State Survey and Certification of Health Care Providers and Suppliers (Note 2)	DHFS	9,681,471	0
Total Medicaid Cluster				2,837,040,384	357,088,926
93.779		Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations	DHFS	774,320	441,654
93.822		Health Careers Opportunity Program	UW-Milwaukee	212,211	0
93.837		Heart and Vascular Diseases Research	UW-Madison	315,642	0
93.838		Lung Diseases Research	UW-Madison	336,047	0
93.839		Blood Diseases and Resources Research	UW-Madison	198,196	0
93.847		Diabetes, Endocrinology and Metabolism Research	UW-Madison	26,613	0
93.848		Digestive Diseases and Nutrition Research	UW-Madison	271,999	0
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	29,209	0
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	334,456	0
93.856		Microbiology and Infectious Diseases Research	UW-Madison	235,445	0
93.859		Biomedical Research and Research Training	UW-Madison	2,151,841	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	216,167	0
93.866		Aging Research	UW-Madison	768,869	0
93.867		Vision Research	UW-Madison	141,438	0
93.879		Medical Library Assistance	UW-Madison	1,045,173	0
93.886		Physician Assistant Training in Primary Care	UW-La Crosse	(2,939)	0
93.887		Health Care and Other Facilities	UW-Milwaukee	3,202	0
93.894		Resource and Manpower Development in the Environmental Health Sciences	UW-Madison	392,070	0
93.913		Grants to States for Operation of Offices of Rural Health	UW-Madison	116,921	0
93.917		HIV Care Formula Grants	DHFS	5,990,345	5,434,335
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	709,485	0
93.938		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	DPI	652,189	138,280
93.940		HIV Prevention Activities-Health Department Based	DHFS	3,903,630	2,791,463
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	DHFS	465,871	48,342
93.945		Assistance Programs for Chronic Disease Prevention and Control	DHFS	350,199	54,621
93.952		Improving EMS/Trauma Care in Rural Areas	DHFS	15,965	0
93.958		Block Grants for Community Mental Health Services	DHFS	7,378,129	7,000,310
93.959		Block Grants for Prevention and Treatment of Substance Abuse (Note 2)	DHFS	26,230,308	22,146,884
93.970		Health Professions Recruitment Program for Indians	UW-Eau Claire	87,308	0
93.977		Preventive Health Services-Sexually Transmitted Diseases Control Grants	DHFS	1,314,358	736,715
93.982		Mental Health Disaster Assistance and Emergency Mental Health	DHFS	161,862	0
93.988		Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	DHFS	815,799	240,688
93.991		Preventive Health and Health Services Block Grant	DHFS	2,883,330	1,202,739
93.994		Maternal and Child Health Services Block Grant to the States	DHFS	11,957,734	7,562,196

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Other Federal Financial Assistance:					
N/A	93.336501; 236736	Adult Blood Lead Epidemiology and Surveillance (Note 16)	DHFS	20,522	0
N/A	93.200-2003-2369	Advancing HIV Prevention Initiative	DHFS	181,657	66,682
N/A	93.2709847057	AODA Treatment Needs Assessment	DHFS	712	0
N/A	93.05-0x-05-WI-5002	Clinical Lab Improvement Act	DHFS	306,362	0
N/A	93.200-2000-7252	DHFS Vital Statistics (Note 16)	DHFS	341,363	0
N/A	93.D111851166	Drug and Alcohol Services Information System	DHFS	58,835	0
N/A	93.500030041	Healthy Start Grow Smart (Note 16)	DHFS	23,589	0
N/A	93.223-00-4449	Mammography Quality Standards Act (Note 16)	DHFS	180,075	0
N/A	93.280-99-0200	Olmstead Community Base Care	DHFS	12,716	0
N/A	93.03IPA24515	Surgical Treatment of Obesity	DHFS	7,877	0
N/A	93.	Federal Data Sharing	DWD	6,728	0
N/A	93.223-95-4073	Food Inspections	DATCP	99,812	0
N/A	93.223-95-4016	Medicated Feed Inspections	DATCP	38,447	0
N/A	93.223-9x-4008	Tissue Residue Inspections	DATCP	26,852	0
N/A	93.5 D12 HP00068	Academic Administrative Units in Primary Care	UW-Madison	146,808	0
N/A	93.5 T32 GM08349	Biotechnology Training Program: Horticulture	UW-Madison	12,779	0
N/A	93.N02-CO-01111	Cancer Information Service	UW-Madison	1,187,689	140,878
N/A	93.5 F31 GM020600	Characterization of UDP-Galactopyranose Mutase Predoctoral	UW-Madison	18,392	0
N/A	93.x T32 GM08505	Chemical Biology Interface Training Grant	UW-Madison	414,293	0
N/A	93.1 D14 HP00183	Collaborative Faculty Development Program	UW-Madison	(1,563)	0
N/A	93.263-MK-215127; 314211	Committee for the Minimally Invasive Surgical Therapy Trial	UW-Madison	16,600	0
N/A	93.5 T32 HD07014	Demography and Ecology Training Grant	UW-Madison	325,577	0
N/A	93.	Evaluation of TEACH Early Childhood Wisconsin Project (from UW-Extension)	UW-Madison	17,298	0
N/A	93.5 D08 HP50097	Faculty Development in General Internal Medicine/ Pediatrics	UW-Madison	7,920	0
N/A	93.5 D14 HP00183	Faculty Development in Primary Care	UW-Madison	251,577	0
N/A	93.N02-CO-01111	Feasibility Study of Chess Dissemination Through the Cancer Information Service Network PRODD Pilot Projects to Overcome the Digital Divide	UW-Madison	(1,730)	0
N/A	93.5 T32 GM07215	Graduate Training in Molecular Biosciences	UW-Madison	1,282,093	0
N/A	93.5 D21 HP 19147	Grants for Physician Assistant Training	UW-Madison	195,865	0
N/A	93.AGR dtd 4/16/02	Intergovernmental Personnel Assignment Agreement	UW-Madison	112,395	0
N/A	93.1 F31 GM070440	Minority Predoctoral Fellowship Program	UW-Madison	43,254	0
N/A	93.5 H43 MC00123	Nationwide Blood Lead Proficiency Testing Program	UW-Madison	96,577	0
N/A	93.x T32 GM07507	Neuroscience Training Program	UW-Madison	411,499	0
N/A	93.5 F31 GM020609	Predoctoral Fellowship National Research Service	UW-Madison	22,829	0
N/A	93.5 T32 GM08293	Predoctoral Training in Molecular Biophysics	UW-Madison	269,316	0
N/A	93.5 D16 HP00067	Predoctoral Training in Primary Care	UW-Madison	432,723	7,500
N/A	93.5 T32 GM07133	Predoctoral Training Program in Genetics	UW-Madison	686,829	0
N/A	93.DA016503; GM67386; CA099933; DA144464; GM2060x; GM64009; HD08740	Predoctoral Individual National Research Service Award	UW-Madison	133,957	0
N/A	93.1 T32 RR017503	Research Training of Veterinary Students in Wisconsin	UW-Madison	167	0
N/A	93.1 F31 GM068995	Role of NMY-2 in Cytokinesis and Polarity in Zebra Fish	UW-Madison	8,237	0
N/A	93.5 T73 MC00044	Wisconsin MCH Lend Program	UW-Madison	543,258	0
N/A	93.1R25 GM067598	Bridge to the Baccalaureate	UW-Milwaukee	112,517	41,651
Subtotal Direct Programs				3,883,649,614	926,052,883

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
93.045	93.AGR dtd 11/11/02	Special Programs for the Aging-Title III, Part C-Nutrition Services (from Florence County)	UW-Extension	425	0
93.045	93.AGR dtd 11/11/02	Special Programs for the Aging-Title III, Part C-Nutrition Services (from Vilas County)	UW-Extension	2,206	0
93.110		Maternal and Child Health Federal Consolidated Programs (from Opportunities Industrialization Center of Greater Milwaukee, Inc.)	UW-Milwaukee	15,025	0
93.230		Consolidated Knowledge Development and Application Program (from University of Illinois-Chicago)	DHFS	30,200	0
93.230	93.1U79TI13028	Consolidated Knowledge Development and Application Program (from Health Care for the Homeless of Milwaukee)	UW-Milwaukee	86,156	0
93.230		Consolidated Knowledge Development and Application Program (from Center for Substance Abuse Prevention)	UW-Parkside	36,102	0
93.230		Consolidated Knowledge Development and Application Program (from Racine Council on Alcohol and Other Drug Abuse, Inc.)	UW-Parkside	18,213	0
93.252		Healthy Community Access Program (from Milwaukee County)	UW-Milwaukee	51,463	0
93.333	93.205-04E	Clinical Research (from Milwaukee School of Engineering)	UW-Madison	15,711	0
93.359		Nurse Education, Practice and Retention Grants (from Mather Life Ways)	UW-Milwaukee	58,146	0
93.398	93.R25 CA 09554	Cancer Research Manpower (from Oncology Nursing Society)	UW-Milwaukee	31,273	0
93.399	93.AGR dtd 3/26/03	Cancer Control (from Mayo Clinic)	UW-Madison	37,571	0
93.556	93.AGR dtd 1/5/04; 12/6/02	Promoting Safe and Stable Families (from Oconto County Partnership)	UW-Extension	18,456	0
93.556	93.AGR dtd 1/13/03	Promoting Safe and Stable Families (from United Way of Racine County, Inc.)	UW-Extension	19,497	0
93.558	93.ESD04-042104-A	Temporary Assistance for Needy Families (Note 2) (from Milwaukee County)	UW-Milwaukee	6,586	0
93.558	93.03-WAA-61	Temporary Assistance for Needy Families (Note 2) (from Private Industry Council of Milwaukee County, Inc.)	UW-Milwaukee	70,202	0
93.558		Temporary Assistance for Needy Families (Note 2) (from Safe and Sound, Inc.)	UW-Milwaukee	(3,337)	0
93.558	93.02-15	Temporary Assistance for Needy Families (Note 2) (from Rock County Department of Human Services)	UW-Extension	1,860	0
93.569		Community Services Block Grant (from State of Illinois)	UW-Stout	11,973	0
93.570	93.NYSPF 04-1197; 03-291	Community Services Block Grant-Discretionary Awards (from National Youth Sports Corporation)	UW-Eau Claire	106,483	0
93.570		Community Services Block Grant-Discretionary Awards (from National Youth Sports Program Fund)	UW-La Crosse	83,657	0
93.575		Child Care and Development Block Grant (Note 2) (from Family Resources)	UW-La Crosse	1,645	0
93.576		Refugee and Entrant Assistance-Discretionary Grants (from Hmong National Development, Inc.)	UW-Milwaukee	16,800	0
93.577		Early Learning Fund (from Eau Claire County)	UW-Eau Claire	364	0
93.658	93.300697; 400570	Foster Care-Title IV-E (Note 2) (from Rock County Department of Human Services)	UW-Extension	29,673	0
93.824	93.C1-4-03; C1-6-04; C2-2-04; C2-4-03; C3-1-03; C3-1-04; C3-2-03; C3-2-04	Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center)	UW-Madison	30,580	0
93.824		Basic/Core Area Health Education Centers (from Southwest Wisconsin Area Health Education Center)	UW-Oshkosh	39,014	0
93.866	93.2003-1363	Aging Research (from University of California-Irvine)	UW-Madison	11,494	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
93.912		Rural Health Outreach and Rural Network Development Program (from Southwestern Wisconsin Community Action Program)	UW-Platteville	5,617	0
93.933	93.626; U26 9400014	Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	21,493	0
93.959		Block Grants for Prevention and Treatment of Substance Abuse (Note 2) (from Community Advocates)	UW-Milwaukee	22,697	0
93.959	93.03-110	Block Grants for Prevention and Treatment of Substance Abuse (Note 2) (from Racine County Human Services Department)	UW-Extension	2,257	0
93.959	93.300786; 401174	Block Grants for Prevention and Treatment of Substance Abuse (Note 2) (from Rock County Department of Human Services)	UW-Extension	34,738	0
93.969	93.S6658028702	Geriatric Education Centers (from University of Minnesota-Twin Cities)	UW-Eau Claire	13,763	0
93.969		Geriatric Education Centers (from Marquette University)	UW-La Crosse	10,787	0
93.969		Geriatric Education Centers (from Marquette University)	UW-Superior	10,800	0
93.969	93.1D31HP80007	Geriatric Education Centers (from Marquette University)	UW-Extension	28,831	0
N/A	93.AGR dtd 8/19/03; 5/1/03; 11/1/02; CK 383860	Minority Fellowship in Neuroscience (from American Psychological Association)	UW-Madison	42,435	0
N/A	93.AGR dtd 9/9/03; 9/13/02	Develop and Implement a Faculty Development Program (from Association for Medical Education and Research in Substance Abuse)	UW-Madison	21,547	0
N/A	93.WC06	Head Start Quality Improvement Center (from Cooperative Educational Service Agency #5)	UW-Madison	12,807	0
N/A	93.WC02	Program Review and Technical Assistance Project (from Cooperative Educational Service Agency #5)	UW-Madison	15,702	0
N/A	93.CK 3000522635	NRSA Trainees Travel Fund (from Duke University)	UW-Madison	3,399	0
N/A	93.AGR dtd 7/2/01	Refugee Community Service Employment Program (from Forward Service Corporation)	UW-Madison	1,081	0
N/A	93.AGR dtd 11/19/03; 7/23/03; 6/13/02	Honoring Our Children (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	51,722	0
N/A	93.AGR dtd 6/23/04; 1/12/04	Native American HIV/AIDS Prevention Supplement (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	10,920	0
N/A	93.AGR dtd 9/4/02	Facilitating Dementia Screening, Education, and Referral (from Healthcare Technology Systems, Inc.)	UW-Madison	79,042	0
N/A	93.	Student-Senior Partners Program (from Marquette University)	UW-Madison	9,014	0
N/A	93.AGR dtd 3/2/04	Spirit of Eagles: American Indian CIS Cancer Initiative (from Mayo Clinic)	UW-Madison	158,747	0
N/A	93.	Online Pain Management Education for Physicians (from Medical Directions, Inc.)	UW-Madison	10,223	0
N/A	93.205-03E	Professional Development for the Milwaukee Public School System (from Milwaukee School of Engineering)	UW-Madison	7,320	0
N/A	93.AGR dtd 7/1/03; 8/7/02	Katie Beckett Regional Program (from Sally Mather Associates)	UW-Madison	89,692	0
N/A	93.AGR dtd 11/5/01	Environmental Health Sciences Training and Education Program (from University of Medicine and Dentistry of New Jersey)	UW-Madison	17,923	0
N/A	93.	Social Norms Marketing (from Educational Development Center)	UW-Milwaukee	4,762	0

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
N/A	93.11095	Tobacco Control Program (from Addiction Resource Council, Inc.)	UW Colleges	1,519	0
N/A	93.AGR dtd 12/11/02	Youth Futures Project (from Oconto County Department of Health Services)	UW-Extension	2,998	0
				1,519,274	0
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				3,885,168,888	926,052,883
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
94.003		State Commissions	DOA	228,073	0
94.004		Learn and Serve America-School and Community Based Programs	DPI	472,261	376,706
94.005		Learn and Serve America-Higher Education	UW-Parkside	32,088	0
94.006		AmeriCorps	DOA	2,345,691	2,345,691
94.007		Planning and Program Development Grants	DOA	47,558	47,558
94.009		Training and Technical Assistance	DOA	101,672	0
Foster Grandparent/Senior Companion Cluster:					
94.011		Foster Grandparent Program	DHFS	1,294,818	1,197,443
				1,294,818	1,197,443
Total Foster Grandparent/Senior Companion Cluster					
94.013		Volunteers in Service to America	DPI	255,085	0
94.013		Volunteers in Service to America	UW-Parkside	50,167	0
				305,252	0
Total Federal Program 94.013					
Subtotal Direct Programs				4,827,413	3,967,398
Subgrants:					
94.005	94.31-1894-301/353(9900)	Learn and Serve America-Higher Education (from Temple University)	UW-Milwaukee	4,090	0
94.005		Learn and Serve America-Higher Education (from Minnesota Higher Education Services Office)	UW-Eau Claire	1,080	0
94.005	94.5-55584	Learn and Serve America-Higher Education (from University of North Carolina-Chapel Hill)	UW-Eau Claire	1,319	0
94.005		Learn and Serve America-Higher Education (from State of Minnesota)	UW-River Falls	1,556	0
94.006	94.ASFW10111701; 270100	AmeriCorps (from Jumpstart for Young Children, Inc.)	UW-Eau Claire	48,602	0
				56,647	0
				4,884,060	3,967,398
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
U.S. SOCIAL SECURITY ADMINISTRATION:					
Disability Insurance/SSI Cluster:					
96.001		Social Security-Disability Insurance	DHFS	25,051,955	0
96.001		Social Security-Disability Insurance (Note 16)	DWD	711,388	600,000
				25,763,343	600,000
Total Disability Insurance/SSI Cluster					
96.007		Social Security-Research and Demonstration	DHFS	737,935	0
Other Federal Financial Assistance:					
N/A	96.0600-98-32704; 0600-95-18362	Social Security Administration Death Records (Note 16)	DHFS	75,312	0
N/A	96.0600-98-32750; 0600-95-17707	Social Security Enumeration (Note 16)	DHFS	102,486	0
				26,679,076	600,000
Subtotal Direct Programs				26,679,076	600,000

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
Subgrants:					
96.007		Social Security-Research and Demonstration (from University of Illinois-Urbana-Champaign)	DHFS	59,568	0
96.007		Social Security-Research and Demonstration (from Mercer Hospital)	UW-Stout	26,176	0
96.007		Social Security-Research and Demonstration (from University of Illinois)	UW-Stout	148,604	0
		Subtotal Subgrants		234,348	0
TOTAL U.S. SOCIAL SECURITY ADMINISTRATION				26,913,424	600,000
U.S. DEPARTMENT OF HOMELAND SECURITY:					
97.001		One-Time Projects	DOT	30,250	0
97.004		State Domestic Preparedness Equipment Support Program (Note 2)	DOA	28,453,559	27,510,199
97.004		State Domestic Preparedness Equipment Support Program (Note 2)	DMA	5,816,014	5,542,495
97.004		State Domestic Preparedness Equipment Support Program (Note 2) (from UW System Admin)	UW-Madison	95,624	0
		Total Federal Program 97.004		34,365,197	28,110,199
97.012		Boating Safety Financial Assistance	DNR	1,760,910	1,400,000
97.021		Hazardous Materials Assistance Program	DMA	324	0
97.023		Community Assistance Program State Support Services Element	DNR	105,696	0
97.029		Flood Mitigation Assistance	DMA	17,550	17,550
97.032		Crisis Counseling	DMA	19,987	19,987
97.035		Individual and Family Grants	DMA	(1,778)	0
97.036		Public Assistance Grants	DMA	1,643,591	1,525,291
97.038		First Responder Counter-Terrorism Training Assistance	WTCSB	16,954	0
97.039		Hazard Mitigation Grant	DMA	2,354,505	2,283,094
97.041		National Dam Safety Program	DNR	74,550	0
97.042		Emergency Management Performance Grants	DMA	3,224,429	2,184,707
97.043		State Fire Training Systems Grants	WTCSB	26,276	25,314
97.045		Cooperating Technical Partners	DNR	219,359	0
97.047		Pre-Disaster Mitigation	DMA	178,039	148,961
97.051		State and Local All Hazards Emergency Operations Planning	DMA	1,604,407	1,441,261
97.052		Emergency Operations Centers	DMA	64,501	0
97.053		Citizen Corps	DMA	74,032	72,521
97.054		Community Emergency Response Teams	DMA	88,395	12,557
Other Federal Financial Assistance:					
N/A	97.000	Immigration and Customs Enforcement	DOJ	697	0
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				45,867,871	42,183,937

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<i>INDIVIDUAL PROGRAMS AND OTHER CLUSTERS</i>					
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
		Subgrants:			
98.001		USAID Foreign Assistance for Programs Overseas (from Marquette University)	UW-Stevens Point	259	0
N/A	98.14-31U-87	Pakistan Education Sector Reform Assistance Program (from Research Triangle Institute International)	UW-Green Bay	70,210	0
N/A	98.ANE-A-90-036; EEU-A-99-034; RX2050-843-03; RX2050-854-04	East Central European Scholars Program (from Georgetown University)	UW-La Crosse	266,395	0
N/A	98.AGR dtd 4/10/03	UW-River Falls/Nicaragua Partnership (from American Council on Education)	UW-River Falls	76,483	0
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				413,347	0
TOTAL INDIVIDUAL PROGRAMS AND OTHER CLUSTERS				\$ 7,384,377,143	\$ 1,917,776,061

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF AGRICULTURE:					
10.001		Agricultural Research-Basic and Applied Research	UW-Madison	\$ 610,664	\$ 76,814
10.001		Agricultural Research-Basic and Applied Research	UW-Stevens Point	28,168	0
		Total Federal Program 10.001		638,832	76,814
10.200		Grants for Agricultural Research, Special Research Grants	UW-Madison	1,707,592	861,621
10.200		Grants for Agricultural Research, Special Research Grants	UW-Parkside	11,520	0
		Total Federal Program 10.200		1,719,112	861,621
10.202		Cooperative Forestry Research (from UW-Madison)	UW-Stevens Point	108,323	0
10.203		Payments to Agricultural Experiment Stations Under the Hatch Act	UW-Madison	5,383,020	0
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Madison	3,585,100	209,184
10.206		Grants for Agricultural Research-Competitive Research Grants	UW-Oshkosh	81,171	0
10.206		Grants for Agricultural Research-Competitive Research Grants (from UW-Madison)	UW-Stevens Point	12,425	0
		Total Federal Program 10.206		3,678,696	209,184
10.217		Higher Education Challenge Grants	UW-Madison	26,860	0
10.224		Fund for Rural America-Research, Education, and Extension Activities	UW-Madison	133,116	33,047
10.302		Initiative for Future Agriculture and Food Systems	UW-Madison	2,179,342	1,009,721
10.303		Integrated Programs	UW-Madison	473,935	157,532
10.303		Integrated Programs (from UW-Madison)	UW-Stevens Point	4,771	0
		Total Federal Program 10.303		478,706	157,532
10.304		Homeland Security-Agricultural	UW-Madison	1,179,814	0
10.500		Cooperative Extension Service	UW-Madison	10,000	0
10.500		Cooperative Extension Service (from UW-Extension)	UW-Madison	292,375	22,444
		Total Federal Program 10.500		302,375	22,444
10.652		Forestry Research	UW-Madison	126,724	0
10.652		Forestry Research	UW-Milwaukee	38,779	0
10.652		Forestry Research	UW-Stevens Point	29,557	0
		Total Federal Program 10.652		195,060	0
10.664		Cooperative Forestry Assistance	UW-Madison	99,744	0
10.664		Cooperative Forestry Assistance	UW-Stevens Point	8,490	0
		Total Federal Program 10.664		108,234	0
10.672		Rural Development, Forestry, and Communities	UW-Madison	21,620	0
10.901		Resource Conservation and Development	UW-La Crosse	3,079	0
10.902		Soil and Water Conservation	UW-Madison	4,833	0
10.902		Soil and Water Conservation	UW-La Crosse	36,299	0
		Total Federal Program 10.902		41,132	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
10.961		Scientific Cooperation and Research	UW-Madison	4,434	0
10.962		International Training-Foreign Participant	UW-Madison	(410)	0
N/A	10.AGR dtd 10/23/03	Characterization of Resistance to Verticillium Wilt Pathogens in Interspecific Potato Hybrids (from UW-Stevens Point)	UW-Madison	23,167	0
N/A	10.RD	Dairy Career and Business Development Networking and Support Systems Implementation (from UW-Extension)	UW-Madison	1,082	0
N/A	10.04-15	Development, Maintenance and Support of Comprehensive Nutrient Management Planning Tools (from UW-Extension)	UW-Madison	76,141	0
N/A	10.RD	Helping Wisconsin Dairy Producers Train Hispanic Herd Personnel (from UW-Extension)	UW-Madison	9,457	0
N/A	10.RD	R&D from Agricultural Research Service	UW-Madison	1,247,969	0
N/A	10.RD	R&D from Cooperative State Research, Education, and Extension Service	UW-Madison	68,463	0
N/A	10.RD	R&D from Forest Service	UW-Madison	937,994	60,234
N/A	10.RD	R&D	UW-Madison	980,962	160,741
N/A	10.5F48-2-189; 5F48-4-022	Natural Resources Conservation Service August Crop Rotation	UW-La Crosse	2,934	0
N/A	10.03-CS-11091304-026	Black Bear Research Program	UW-Green Bay	4,950	0
Subtotal Direct R&D Grants				19,554,464	2,591,338
R&D Subgrants:					
10.001	10.43226-7175	Agricultural Research-Basic and Applied Research (from Cornell University)	UW-Madison	14,822	0
10.200	10.38210-6431	Grants for Agricultural Research, Special Research Grants (from Cornell University)	UW-Madison	4,019	0
10.200	10.416-43-40; 416-43-47	Grants for Agricultural Research, Special Research Grants (from Iowa State University)	UW-Madison	32,814	0
10.200	10.61-4075E; 4075H; 4075K; 4093B; 4145E; 4145K	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Madison	50,372	0
10.200	10.4777D	Grants for Agricultural Research, Special Research Grants (from North Central Region Canola Research)	UW-Madison	10,002	0
10.200	10.4088B	Grants for Agricultural Research, Special Research Grants (from North Dakota State University)	UW-Madison	106,909	0
10.200	10.C0203A-05	Grants for Agricultural Research, Special Research Grants (from Oregon State University)	UW-Madison	32,849	0
10.200	10.03-240	Grants for Agricultural Research, Special Research Grants (from University of Illinois)	UW-Madison	381	0
10.200	10.02-528640 B 00	Grants for Agricultural Research, Special Research Grants (from University of Massachusetts)	UW-Madison	29,175	0
10.200	10.C00001501-1	Grants for Agricultural Research, Special Research Grants (from University of Missouri)	UW-Madison	95,430	0
10.200	10.25-6205-0037-007; 0034-019	Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-Madison	29,134	0
10.200	10.61-40751; 4104B; 4104D; 4145F	Grants for Agricultural Research, Special Research Grants (from Michigan State University)	UW-Milwaukee	79,466	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-River Falls	29,544	0
10.200		Grants for Agricultural Research, Special Research Grants (from University of Nebraska)	UW-Stevens Point	19,403	0
10.206	10.TIGR-01-005	Grants for Agricultural Research-Competitive Research Grants (from Institute of Genomic Research)	UW-Madison	(1,346)	0
10.206		Grants for Agricultural Research-Competitive Research Grants (from Michigan State University)	UW-Madison	7	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
10.206	10.RF00940277	Grants for Agricultural Research-Competitive Research Grants (from Ohio State University)	UW-Madison	4,557	0
10.206	10.Y772849	Grants for Agricultural Research-Competitive Research Grants (from University of Arizona)	UW-Madison	28,044	0
10.206	10.25-6239-0117-002	Grants for Agricultural Research-Competitive Research Grants (from University of Nebraska)	UW-Madison	4,138	0
10.216	10.36-22091-154	1890 Institution Capacity Building Grants (from Tuskegee University)	UW-Madison	16,813	0
10.224	10.00-1320-2-xA; 3YRP-20B	Fund for Rural America-Research, Education, and Extension Activities (from North Carolina State University)	UW-Madison	64,698	0
10.302	10.61-4295A	Initiative for Future Agriculture and Food Systems (from Michigan State University)	UW-Madison	230,045	0
10.302	10.483909	Initiative for Future Agriculture and Food Systems (from South Dakota State University)	UW-Madison	264,996	0
10.302	10.SC010306-1-3	Initiative for Future Agriculture and Food Systems (from University of Florida)	UW-Madison	(202)	0
10.302	10.H4116311101	Initiative for Future Agriculture and Food Systems (from University of Minnesota)	UW-Madison	177,174	0
10.302	10.25-6363-0006-015	Initiative for Future Agriculture and Food Systems (from University of Nebraska)	UW-Madison	104,053	27,567
10.303	10.40534-6840	Integrated Programs (from Cornell University)	UW-Madison	5,075	0
10.303	10.AGR dtd 11/1/00	Integrated Programs (from Iowa State University)	UW-Madison	(9)	0
10.303	10.61-4164D; 4169A; 4169B	Integrated Programs (from Michigan State University)	UW-Madison	88,756	0
10.303	10.2002-1354-02	Integrated Programs (from North Carolina State University)	UW-Madison	1,921	0
10.303	10.25-6322-0140-	Integrated Programs (from University of Nebraska)	UW-Madison	8,322	0
10.304	10.61-4110H	Homeland Security-Agricultural (from Michigan State University)	UW-Madison	48,352	0
10.500	10.25-6324-0025-029	Cooperative Extension Service (from University of Nebraska)	UW-Madison	25,184	0
10.672	10.00 075 703 00	Rural Development, Forestry, and Communities (from Minnesota Department of Natural Resources)	UW-Madison	6,000	0
10.769		Rural Business Enterprise Grants (from Poweshiek Water Association)	UW-La Crosse	28,286	0
N/A	10.US-2968-98C	Attenuated Brucella Melitensis Rough Rev 1 Vaccine (from Binational Agricultural Research and Development)	UW-Madison	5,861	0
N/A	10.CU-1000006710	Fish Mapping of Rice Chromosomes 3 and 10 (from Clemson University)	UW-Madison	(678)	0
N/A	10.AGR dtd 2/23/01; 5/2/01	Developing Consumer-Driven Markets for Southern Wisconsin Farmers (from Cooperative Development Services Fund, Inc.)	UW-Madison	1,998	0
N/A	10.43-3AEM-1-80088	Income Volatility and Implications for Food Assistance Conference (from Economic Research Service)	UW-Madison	16,345	0
N/A	10.AGR dtd 9/13/00	Socio-Cultural Preservation Project (from Indian Lands Working Group)	UW-Madison	11,789	0
N/A	10.61-4064D	Wisconsin's Integrated Crop and Pest Management Center (from Michigan State University)	UW-Madison	5,116	0
N/A	10.RD	Livestock Your Way Series: Producer's Guides to Goal Setting and Management Options (from Minnesota Department of Agriculture)	UW-Madison	5,800	0
N/A	10.RF 756943	Benefits Assessment of Fungicide Usage for Management of Foliar Diseases in Alfalfa (from Ohio State University)	UW-Madison	(1,704)	0
N/A	10.RF 852714	Effects of Pathogenic Variability in Verticillium Dahliae and Pratylenchus Penetrans (from Ohio State University Research Foundation)	UW-Madison	1,835	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	10.C0244A-H	Development of Promoters for Organ-Specific Expression of an Antifusarium Hordothionin Gene (from Oregon State University)	UW-Madison	13,144	0
N/A	10.AGR dtd 6/6/03	IR-4: Evaluating the Efficacy of Auxigro on Apples for Enhanced Yield and Improved Skin Color (from Rutgers, The State University of New Jersey)	UW-Madison	5,915	0
N/A	10.3x-32091-130-62112	Center for Minority Land and Community Security (from Tuskegee University)	UW-Madison	295,248	0
N/A	10.03-223	Characterization of Soybean Genotypes with Partial Resistance to Sclerotinia Rot (from University of Illinois-Urbana-Champaign)	UW-Madison	613	0
N/A	10.03-002024 A 00	Validation of a Reduced Fungicide Strategy for Management of Cranberry Fruit Rot (from University of Massachusetts)	UW-Madison	6,051	0
N/A	10.C4116178101	Incorporation of Resistance to Green Peach Aphid, Potato Leafroll Virus and Potato Virus Y (from University of Minnesota)	UW-Madison	(2,014)	0
N/A	10.25-6205-0016-014	Institutional Markets for Sustainable Agricultural Products (from University of Nebraska)	UW-Madison	2,876	0
N/A	10.25-6363-0006-015	Potential of Public Schools as Markets for Local Fresh Fruits and Vegetables (from University of Nebraska)	UW-Madison	6,370	0
N/A	10.347	Carrot Breeding Research (from Wisconsin Carrot Growers Association)	UW-Madison	188	0
N/A	10.CK 1005	Spruce Needle Drop: Cause and Control (from Wisconsin Christmas Tree Producers Association)	UW-Madison	4,028	0
N/A	10.CK 1001	Economical Impact of Wisconsin's Green Industry (from Wisconsin Landscape Federation, Inc.)	UW-Madison	16,734	0
N/A	10.CK 1003	Bud Morphology of Woody Ornamentals in Relation to Salinity Tolerance (from Wisconsin Nursery Association, Inc.)	UW-Madison	2,612	0
N/A	10.AGR dtd 9/30/02	Conventional Versus Slow Release Fertilization: Environmental and Production Trade-Offs (from Wisconsin Nursery Association, Inc.)	UW-Madison	23,608	0
N/A	10.CK 1002	Spruce Needle Drop: Cause and Control (from Wisconsin Nursery Association, Inc.)	UW-Madison	4,052	0
N/A	10.CK 1005	Viburnum Breeding Project for Ease of Propagation and Leaf Beetle Resistance (from Wisconsin Nursery Association, Inc.)	UW-Madison	15,348	0
N/A	10.CK 131152285	Improved Management of Post Harvest Diseases (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	51,173	0
N/A	10.AGR dtd 11/5/02	Succulent Bean Research (from Wisconsin Potato and Vegetable Growers Association)	UW-Madison	81,927	0
N/A	10.RD	Anion Exchange Membrane Project (from Wisconsin State Cranberry Growers Association)	UW-Madison	8,062	0
N/A	10.RD	Cranberry Phosphorus (from Wisconsin State Cranberry Growers Association)	UW-Madison	372	0
N/A	10.4777F	Identification of Genetic Factors Regulating Seed Dehiscence in Canola (from US Canola Association)	UW-Madison	35,586	0
				2,257,439	27,567
Subtotal R&D Subgrants					
TOTAL R&D FROM U.S. DEPARTMENT OF AGRICULTURE				21,811,903	2,618,905

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FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF COMMERCE:					
11.303		Economic Development-Technical Assistance	UW-Milwaukee	118,137	0
11.417		Sea Grant Support	UW-Madison	2,223,216	61,213
11.417		Sea Grant Support (from UW-Madison)	UW-Milwaukee	477,650	76,067
11.417		Sea Grant Support (from UW-Madison)	UW-Green Bay	52,874	0
11.417		Sea Grant Support (from UW-Madison)	UW-La Crosse	51,255	0
11.417		Sea Grant Support (from UW-Madison)	UW-Stevens Point	53,716	0
11.417		Sea Grant Support (from UW-Madison)	UW-Superior	14,335	0
11.417		Sea Grant Support (from UW-Madison)	UW Colleges	19,139	0
Total Federal Program 11.417				2,892,185	137,280
11.420		Coastal Zone Management Estuarine Research Reserves	UW-Madison	(2,000)	0
11.431		Climate and Atmospheric Research	UW-Madison	195,526	0
11.460		Special Oceanic and Atmospheric Projects	UW-Milwaukee	66,819	0
11.609		Measurement and Engineering Research and Standards	UW-Madison	67,162	0
11.611		Manufacturing Extension Partnership (from UW-Extension)	UW-Madison	45,565	0
N/A	11.NA07EC0676	Cooperative Agreement Proposal for the Cooperative Institute for Meteorological Satellite Studies	UW-Madison	3,869,373	9,983
N/A	11.50-DDNE-7-90008	GOES Archive and Retrieval Services	UW-Madison	253,497	0
N/A	11.50-DDNE-8-90079	GOES Data Rescue	UW-Madison	241,500	0
N/A	11.40-AB-NF-113390; AB133F-04-SE-0334	Incentive Compatible Economic Approaches to Improved Fishery Management	UW-Madison	64,021	0
N/A	11.NA04OAR417002 2	Knauss Fellowship 2004	UW-Madison	16,105	0
N/A	11.RD	Primitive Plutonism in an Island Arc: Study of Deep Submarine Canyons in the Western Aleutians	UW-Madison	2,559	0
N/A	11.DG133E-04-CN-0040	Support of the MCIDAS Software	UW-Madison	44,248	0
Subtotal Direct R&D Grants				7,874,697	147,263
R&D Subgrants:					
11.417	11.547471-01	Sea Grant Support (from Loyola University of Chicago)	UW-Milwaukee	2	0
11.430	11.528134	Undersea Research (from University of Connecticut)	UW-Milwaukee	12,868	0
11.552		Technology Opportunities Program (from Milwaukee Public Schools)	UW-Milwaukee	11,513	0
N/A	11.AGR dtd 7/26/02	Alternative Cover Assessment Program (from Desert Research Institute)	UW-Madison	68,464	0
N/A	11.GLOS-NOAA-01	Regional Observation System Coordination for the Development of a Regional Association (from Great Lakes Commission)	UW-Madison	8,792	0
N/A	11.RD	Establishment of Atmospheric Science Center (from Howard University)	UW-Madison	32,918	0
N/A	11.AGR dtd 10/1/03	Project 20/20 Grant (from Milwaukee Public Schools)	UW-Madison	1,774	0
N/A	11.AGR dtd 9/9/02	Polysiloxane Electrolytes for High-Performance Lithium Batteries (from Quallion, LLC)	UW-Madison	91,505	0
N/A	11.1447.01	Global Convective Diagnostic (from RS Information Systems, Inc.)	UW-Madison	14,771	0
N/A	11.10229139	Measurement and Analysis of Organic Carbon, Elemental Carbon and Particle-Phase Organic Compounds (from Scripps Institution of Oceanography)	UW-Madison	113,636	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	11.03-262	Services of the NOAA Regional Climate Center (from University of Illinois)	UW-Madison	29,919	0
N/A	11.3000297423	Aquatic Nuisance Species (from University of Michigan)	UW-Milwaukee	64,887	0
		Subtotal R&D Subgrants		<u>451,049</u>	<u>0</u>
		TOTAL R&D FROM U.S. DEPARTMENT OF COMMERCE		<u>8,325,746</u>	<u>147,263</u>
U.S. DEPARTMENT OF DEFENSE:					
12.300		Basic and Applied Scientific Research	UW-Madison	2,445,399	293,786
12.300		Basic and Applied Scientific Research	UW-Milwaukee	20,610	0
		Total Federal Program 12.300		<u>2,466,009</u>	<u>293,786</u>
12.420		Military Medical Research and Development	UW-Madison	3,190,493	40,865
12.431		Basic Scientific Research	UW-Madison	90,823	0
12.550		International Education-U.S. Colleges and Universities	UW-Madison	64,676	0
12.630		Basic, Applied, and Advanced Research in Science and Engineering	UW-Madison	1,827,573	555,464
12.800		Air Force Defense Research Sciences Program	UW-Madison	1,855,581	121,020
12.800		Air Force Defense Research Sciences Program	UW-Milwaukee	57,379	0
		Total Federal Program 12.800		<u>1,912,960</u>	<u>121,020</u>
12.901		Mathematical Sciences Grants Program	UW-Madison	79,506	0
12.901		Mathematical Sciences Grants Program	UW-Stout	11,524	0
		Total Federal Program 12.901		<u>91,030</u>	<u>0</u>
12.910		Research and Technology Development	UW-Madison	1,827,052	626,311
12.910		Research and Technology Development	UW-Milwaukee	498,738	0
12.910		Research and Technology Development	UW-Stevens Point	36,479	0
		Total Federal Program 12.910		<u>2,362,269</u>	<u>626,311</u>
N/A	12.RD	Arrtec Project Management Training (from UW System Admin)	UW-Madison	48,970	0
N/A	12.RD	R&D from Army	UW-Madison	4,749,499	994,155
N/A	12.RD	R&D from Navy	UW-Madison	2,462,611	159,134
N/A	12.RD	R&D from Air Force	UW-Madison	110,630	0
N/A	12.RD	R&D from Defense Advanced Research Projects Agency	UW-Madison	2,765,756	374,405
N/A	12.RD	R&D	UW-Madison	144,546	29,518
N/A	12.RD	R&D from Army Corps of Engineers	UW-La Crosse	8,914	0
N/A	12.CK dtd 2/10/04; 5/5/04	Chicago Canal Dispersal	UW Colleges	506	0
N/A	12.N61339-02-02-2004	Joint Advanced Distributed Learning Cooperative Agreement	UW System Admin	1,793	0
		Subtotal Direct R&D Grants		<u>22,299,058</u>	<u>3,194,658</u>
R&D Subgrants:					
12.114	12.245-6485	Collaborative Research and Development (from Princeton University)	UW-Madison	(1,715)	0
12.300	12.1048708	Basic and Applied Scientific Research (from California Institute of Technology)	UW-Madison	43,109	0
12.300	12.57995	Basic and Applied Scientific Research (from Texas Engineering Experiment Station)	UW-Madison	217,416	0
12.300	12.GC 167869 NGD	Basic and Applied Scientific Research (from Boston University)	UW-Eau Claire	184	0
12.420	12.215	Military Medical Research and Development (from Research Foundation of State University of New York)	UW-Madison	52,391	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
12.420	12.AGR dtd 5/14/01	Military Medical Research and Development (from SLIL Biomedical Corporation)	UW-Madison	15,419	0
12.431	12.1036232	Basic Scientific Research (from California Institute of Technology)	UW-Madison	93,435	0
12.431	12.G-7424-1	Basic Scientific Research (from Colorado State University)	UW-Milwaukee	24,402	0
12.630	12.99RA0734-05	Basic, Applied, and Advanced Research in Science and Engineering (from University of California-Davis)	UW-Madison	106,638	0
12.800	12.0650-350-WW37 UWM	Air Force Defense Research Sciences Program (from Northwestern University)	UW-Madison	69,157	0
12.800	12.117476/104529	Air Force Defense Research Sciences Program (from University of Texas Health Science Center at San Antonio)	UW-Madison	11,159	0
12.910	12.660-7558-20x-2003253	Research and Technology Development (from Clemson University)	UW-Madison	329,821	30,151
12.910	12.43056-7084	Research and Technology Development (from Cornell University)	UW-Madison	72,710	0
12.910	12.AGR dtd 6/26/03	Research and Technology Development (from Medical College of Wisconsin, Inc.)	UW-Madison	33,758	0
12.910	12.N66001-03-1-8932	Research and Technology Development (from Space and Naval Warfare Systems Center-San Diego)	UW-Madison	89,838	0
N/A	12.AGR dtd 10/20/03	2003-04 Wisconsin Junior Science and Humanities Symposium (from Academy of Applied Science)	UW-Madison	10,043	0
N/A	12.MDA972-03-9-0002	Wavelength-Stabilized Aluminum-Free Active Super High Efficiency Diodes for Pumping Nd (from Alflight, Inc.)	UW-Madison	79,105	0
N/A	12.032855	YBCO Coated Conductors with Reduced AC Losses (from American Superconductor Company)	UW-Madison	180	0
N/A	12.AGR dtd 1/23/04	10K Hybrid Cooler System for Superconducting Electronics (from Atlas Scientific)	UW-Madison	19,144	0
N/A	12.AGR dtd 9/20/01	Development of Large Capacity Pulse-Tube Refrigerators (from Atlas Scientific)	UW-Madison	36,055	0
N/A	12.AGR dtd 8/19/03	High Frequency MEMS-Based TWTS Using Novel Inter-Action Circuits and Beam Sources (from Calabazas Creek Research, Inc.)	UW-Madison	39,755	0
N/A	12.AGR dtd 5/9/03	MEMS-Based TWTAS for Space Applications (from Calabazas Creek Research, Inc.)	UW-Madison	81,443	0
N/A	12.119528-1140027	Static Analysis to Empower Model Checking for Distributed Programs (from Carnegie Mellon University)	UW-Madison	422,310	0
N/A	12.408940; 412108; 415500/416447	Model Development for Laser Induced Stresses (from Commonwealth Technology, Inc.)	UW-Madison	77,335	0
N/A	12.434117301	Direct Charging Radioisotope Micro Power Generation and Osmotic Pump Driven Piezoelectric Power Generators (from Cornell University)	UW-Madison	78,538	0
N/A	12.42745SM	Biomolecular Motor-Liquid Crystal Imaging Program (from Geo Centers, Inc.)	UW-Madison	81,982	0
N/A	12.14R53122	Aim Phase I Program (from GE Aircraft Engines)	UW-Madison	53,952	0
N/A	12.101221	Antimonide-Based Compound Semiconductors (from HRL Laboratories, LLC)	UW-Madison	132,472	0
N/A	12.10209-0143	Cortical Architectures for Pattern Recognition (from Indiana University)	UW-Madison	19,180	0
N/A	12.AGR dtd 4/14/04	Meshfree Computational Heat Transfer for Automotive Applications (from Intact Solution, LLC)	UW-Madison	7,902	0
N/A	12.MII-2002-01	Modeling for Optimization of Template Fabrication Process (from Molecular Imprints, Inc.)	UW-Madison	160,076	0
N/A	12.745975/RF00984 053	Requirements and Benchmark Applications for HPCS Executable Specification Environment (from Ohio State University Research Foundation)	UW-Madison	15,000	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	12.02-116-220131	Subcellular Responses to Narrowband and Wideband Radio Frequency Radiation (from Old Dominion University Research Foundation)	UW-Madison	84,771	0
N/A	12.S01-24	Emergent Surveillance Plexus-Wireless Networking (from Pennsylvania State University)	UW-Madison	91,861	0
N/A	12.4140809581	Multi-Phase Microstructure Development of Mo-Si-B-Ti Alloys (from Pratt and Whitney)	UW-Madison	144,225	0
N/A	12.4140809575	Processing and Microstructure Development in Mo-Si-B Alloys (from Pratt and Whitney)	UW-Madison	58,479	0
N/A	12.PP 00132	Testing PDA Air Filters for Antimicrobial Activity (from Product Development Assistance, Inc.)	UW-Madison	493	0
N/A	12.AGR dtd 9/29/03	Liquid Silicone Lithium Rechargeable Cell Development for Objective Force Warrior Applications (from Quallion, Inc.)	UW-Madison	102,786	0
N/A	12.101403-02	Damage Tolerant Amorphous Metal Alloys (from Questek Innovations, LLC)	UW-Madison	85,623	0
N/A	12.040802-03	Undercooling and Nucleation Analysis for Bulk Glass Formation (from Questek Innovations, LLC)	UW-Madison	1,395	0
N/A	12.4400077876	Plasma-Jet Magnetized-Target Fusion (from Science Applications International Corporation)	UW-Madison	19,353	0
N/A	12.RD	Electronic Sensing for Microfluidic Devices (from University of California-Berkeley)	UW-Madison	24,486	0
N/A	12.M000013	Automotive Research Center: Powertrain System Modeling (from University of Michigan)	UW-Madison	(296)	0
N/A	12.AGR dtd 6/5/02	Making Stormwater Basins Effective in Both Water Quality Improvement and Habitat Support Functions (from Wetlands Research, Inc.)	UW-Madison	20,178	0
N/A	12.4500154352	IGBT Device Characterization (from Newport News Shipbuilding)	UW-Milwaukee	36,847	0
N/A	12.252204	Archaeological Overview of Wisconsin, Iowa and Minnesota (from University of Arkansas)	UW-Milwaukee	17,342	0
N/A	12.DACW37-02-P-0220	Mitigation for the Ambrough Slough Access Archaeological Site (from Strata Morph Geoexploration, Inc.)	UW-La Crosse	11,493	0
N/A	12.P0021000079	Advanced Distributed Learning Co-Lab (from Concurrent Tech Corporation)	UW System Admin	41,270	0
Subtotal R&D Subgrants				3,212,500	30,151
TOTAL R&D FROM U.S. DEPARTMENT OF DEFENSE				25,511,558	3,224,809
CENTRAL INTELLIGENCE AGENCY:					
N/A	13.2001-H-642800	Preparation and Characterization of Novel Fe (Vi) and Other Cathode Materials	UW-Madison	8,980	0
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
14.219		Community Development Block Grants/Small Cities Program	UW-La Crosse	11,867	0
14.506		General Research and Technology Activity	UW-Milwaukee	1,666	0
N/A	14.AGR dtd 6/28/02	Urban Scholars Postdoctoral Fellowship: Sources of Spatial Concentration of Poverty in U.S. Metropolitan Areas	UW-Madison	30,272	0
Subtotal Direct R&D Grants				43,805	0
R&D Subgrants:					
N/A	14.AGR dtd 1/22/02	Research on Affordable Housing Projects and Fair Labor Standards Administration (from City of Madison)	UW-Madison	(3,235)	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				40,570	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF THE INTERIOR:					
15.035		Forestry on Indian Lands	UW-Stevens Point	28,238	0
15.224		Cultural Resource Management	UW-La Crosse	1,000	0
15.629		Great Apes Conservation	UW-Madison	14,703	0
15.805		Assistance to State Water Resources Research Institutes	UW-Madison	214,567	0
15.807		Earthquake Hazards Reduction Program	UW-Madison	65,908	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Madison	494,267	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-Milwaukee	29,964	0
15.808		U.S. Geological Survey-Research and Data Collection	UW-La Crosse	9,473	0
Total Federal Program 15.808				533,704	0
15.810		National Cooperative Geologic Mapping Program	UW-Eau Claire	3,663	0
15.916		Outdoor Recreation-Acquisition, Development and Planning	UW-La Crosse	1,739	0
15.923		National Center for Preservation Technology and Training	UW-Oshkosh	28,348	0
15.978		Upper Mississippi River System Long Term Resource Monitoring Program	UW-La Crosse	1,000,680	0
N/A	15.RD	R&D from U.S. Fish and Wildlife Service	UW-Madison	65,151	0
N/A	15.RD	R&D from U.S. Geological Survey	UW-Madison	225,380	0
N/A	15.RD	R&D from National Park Service	UW-Madison	9,201	0
N/A	15.RD	R&D	UW-Madison	254,868	0
N/A	15.3018133151	Federal Intern	UW-La Crosse	500	0
N/A	15.H6068A00070	Silver Mount	UW-La Crosse	1,021	0
N/A	15.30181-3-J209	Characterizing and Monitoring the Health and Long Meadow Lake Using the Wetland Health and Evaluation Project Methodolgy	UW-Stevens Point	5,200	0
N/A	15.321453-M021; M023; M027; Q021; Q030	Sea Lamprey Assessment Peshtigo, Oconto and Twin Rivers	UW Colleges	2,571	0
Subtotal Direct R&D Grants				2,456,442	0
R&D Subgrants:					
15.625	15.30181 2J258; 3J224	Wildlife Conservation and Restoration (from Great Lakes Fishery Commission)	UW-Milwaukee	58,021	27,986
15.904		Historic Preservation Fund Grants-In-Aid (from South Dakota Historic Preservation Office)	UW-La Crosse	12,707	0
15.904		Historic Preservation Fund Grants-In-Aid (from City of Spearfish, South Dakota)	UW-La Crosse	1,111	0
15.914		National Register of Historic Places (from City of Chatfield)	UW-La Crosse	465	0
N/A	15.AV03-WI01	Application for Full Membership of WisconsinView in AmericaView Inc. (from AmericaView, Inc.)	UW-Madison	16,919	0
N/A	15.6738	Metapopulation Biology of Polygonella Basiramia, a Federally Endangered Florida Scrub (from Florida Department of Agriculture and Consumer Services)	UW-Madison	290	0
N/A	15.AGR dtd 12/26/02	Modeling Spatial Structure of Northern Bobwhite Populations in Kansas (from Kansas Department of Wildlife and Parks)	UW-Madison	24,841	0
N/A	15.FY03-02-ARC-412	Jonathan Creek Community Organization and Occupation History (from Kentucky Heritage Council)	UW-Madison	(115)	0
N/A	15.RD	Control and Compensation: Strategies for Managing Wolves Recovering in Human-Dominated Landscapes (from Wildlife Conservation Society)	UW-Madison	25,596	0
Subtotal R&D Subgrants				139,835	27,986
TOTAL R&D FROM U.S. DEPARTMENT OF THE INTERIOR				2,596,277	27,986

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF JUSTICE:					
16.560		National Institute of Justice Research, Evaluation, and Development Project Grants	UW-Milwaukee	5,534	0
16.580		Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	UW-Madison	51,151	0
N/A	16.2003-CK-WX-0255	Families and Schools Together Project	UW-Madison	892,540	425,000
N/A	16.3L-USA25-0077	Services of Expert Advisor	UW-Madison	19,820	0
		Subtotal Direct R&D Grants		969,045	425,000
R&D Subgrants:					
16.523		Juvenile Accountability Incentive Block Grants (from Trempeleau County Court Service)	UW-La Crosse	3	0
16.560	16.PR3-12805.C0128	National Institute of Justice Research, Evaluation, and Development Project Grants (from Milwaukee Public Schools)	UW-Milwaukee	77,577	0
16.560	16.2045-GCB483	National Institute of Justice Research, Evaluation, and Development Project Grants (from University of California-Los Angeles)	UW-Milwaukee	13,123	0
N/A	16.AGR dtd 1/11/02	Red Cliff Anishinaabek Juvenile Justice Formative Evaluation (from First American Prevention Center)	UW-Madison	14,803	0
N/A	16.C00000814-2	Role of Forensic Science in Identification of Mistreatment Deaths in Long-Term Care Facilities (from University of Missouri-Columbia)	UW-Madison	20,600	0
		Subtotal R&D Subgrants		126,106	0
TOTAL R&D FROM U.S. DEPARTMENT OF JUSTICE				1,095,151	425,000
U.S. DEPARTMENT OF LABOR:					
R&D Subgrants:					
N/A	17.AGR dtd 2/10/91; 2/10/90	Evaluation of Industry Partnerships: Developing Workers for Jobs with a Future (from Workforce Development Board of South Central Wisconsin)	UW-Madison	145,920	0
U.S. DEPARTMENT OF STATE:					
R&D Subgrants:					
N/A	19.AIAB65059	Faculty, Program and Distance Learning Development (from Council for International Exchange of Scholars)	UW-Madison	4,827	0
N/A	19.AGR dtd 4/3/03	Enhancing Dairy Industry Development in Cyprus (from International Institute Graduate School)	UW-Madison	22,178	0
N/A	19.816-4G	Courts and Markets in Russia: Analysis of Implementation of Arbitrazh Court Decisions (from National Council for Eurasian and East European)	UW-Madison	16,171	0
N/A	19.818-17	Who Votes Extremist in Eastern Europe? A New Look with New Data (from National Council for Eurasian and East European)	UW-Madison	15,062	0
TOTAL R&D FROM U.S. DEPARTMENT OF STATE				58,238	0
U.S. DEPARTMENT OF TRANSPORTATION:					
20.205		Highway Planning and Construction (from UW-Madison)	UW-Milwaukee	(1,647)	0
20.215		Highway Training and Education	UW-Milwaukee	3,976	0
20.502		Federal Transit Grants for University Research and Training	UW-Milwaukee	9,102	0
20.516		Job Access-Reverse Commute	UW-Milwaukee	41,775	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	20.DTFH61-03-P-00275	Development of Specification Test and Criterion for Fatigue of Asphalt Binders	UW-Madison	26,221	0
N/A	20.RD	Synthesis of Best Practices for Development of Integrated Data and Information Management Approach	UW-Madison	5,231	0
N/A	20.71491740	Determination of Typical Resilient Modulus Values (from UW-Madison)	UW-Milwaukee	51,003	0
N/A	20.450G531, 144 HX50	Evaluation of Shipper Requirements and Potential Cargo Required to Establish a Rail-Truck-Marine Intermodal Terminal (from UW-Madison)	UW-Superior	3,289	0
Subtotal Direct R&D Grants				138,950	0
R&D Subgrants:					
20.205	20.RE-0360-01	Highway Planning and Construction (from Kansas Department of Transportation)	UW-Milwaukee	12,846	0
20.205	20.26-1118-0018-007	Highway Planning and Construction (from University of Nebraska-Lincoln)	UW-Milwaukee	842	0
20.205		Highway Planning and Construction (from CHZM Hill, Inc.)	UW-La Crosse	6,857	0
20.205		Highway Planning and Construction (from Minnesota Department of Transportation)	UW-La Crosse	4,896	0
20.600		State and Community Highway Safety (from Milwaukee Police Department)	UW-Milwaukee	4,622	0
N/A	20.HR-3-54(2)	Evaluation of Traffic Signal Displays for Protected Permissive Left-Turn Control (from Kittelson and Associates)	UW-Madison	45,018	0
N/A	20.DTRS99-G-0005	Incorporating Road Safety into Pavement Management (from Midwest Regional University Transportation Center)	UW-Madison	57,019	0
N/A	20.DTRS99-G-0005	Optimal and Near-Optimal Resource Allocation for Transportation Infrastructure (from Midwest Regional University Transportation Center)	UW-Madison	35,401	0
N/A	20.84374	Volume Threshold for Installing Bridge Approach Guardrail (from Minnesota Department of Transportation)	UW-Madison	15,923	0
N/A	20.HR20-47	Quality and Accuracy of Positional Data in Transportation (from National Academy of Sciences)	UW-Madison	166	0
N/A	20.20252	Upper Midwest Freight Corridor Study Proposal (from Ohio Department of Transportation)	UW-Madison	136,087	36,038
N/A	20.KK0021	Applications of Remote Sensing to Transportation Infrastructure Management (from University of California-Santa Barbara)	UW-Madison	(3,114)	0
N/A	20.0092-04-05	Guidelines for the Surface Preparation/Rehabilitation of Existing Concrete (from Bloom Consultants, Inc.)	UW-Milwaukee	1,632	0
N/A	20.450G973	Capital Preventative Maintenance (from Midwest Regional University Transportation Center)	UW-Milwaukee	32,374	0
N/A	20.AL-26-7021	Development of Improved Methods for Transit Service (from University of Alabama-Birmingham)	UW-Milwaukee	12,423	3,334
Subtotal R&D Subgrants				362,992	39,372
TOTAL R&D FROM U.S. DEPARTMENT OF TRANSPORTATION				501,942	39,372
U.S. GENERAL SERVICES ADMINISTRATION:					
N/A	39.GS-01-P-02-CH-M-0013	R&D	UW-La Crosse	18,366	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:					
43.001		Aerospace Education Services Program	UW-Milwaukee	8,000	0
43.001		Aerospace Education Services Program (from UW-Milwaukee)	UW-La Crosse	518	0
43.001		Aerospace Education Services Program (from UW-Green Bay)	UW-La Crosse	7,500	0
43.001		Aerospace Education Services Program	UW-Oshkosh	(93)	0
		Total Federal Program 43.001		15,925	0
N/A	43.RD	R&D from Ames Research Center	UW-Madison	533,171	0
N/A	43.RD	R&D from Glenn Research Center	UW-Madison	71,403	0
N/A	43.RD	R&D from Goddard Space Flight Center	UW-Madison	5,117,525	97,467
N/A	43.RD	R&D from Jet Propulsion Laboratory	UW-Madison	640,532	0
N/A	43.RD	R&D from Langley Research Center	UW-Madison	686,697	0
N/A	43.RD	R&D from Marshall Space Flight Center	UW-Madison	1,984,428	27,618
N/A	43.RD	R&D from NASA Headquarters	UW-Madison	32,865	0
N/A	43.RD	R&D	UW-Madison	276,950	0
N/A	43.144LA95-04	Teacher Workshop in Satellite Meteorology for Grades 7-12 (from UW-Green Bay)	UW-Madison	2,444	0
N/A	43.144JY33-BF-2002	Experimental Investigation of a New Damage Detection Method (from UW-Green Bay)	UW-Milwaukee	7,167	0
N/A	43.NNG04GD06	R&D from Goddard Space Flight Center	UW-Eau Claire	6,723	0
N/A	43.NAG5-13437	Quantitative Morphology of Mars Pathfinder Rocks and Correlation with Multispectral Data	UW-Green Bay	42,814	0
N/A	43.NGT5-40039; 40097; AGR dtd 6/25/03	Wisconsin Space Grant College and Fellowship Program	UW-Green Bay	648,129	0
N/A	43.NGT5-40097	Wisconsin Space Grant College and Fellowship Program (from UW-Green Bay)	UW-Parkside	11,245	0
N/A	43.NNG04GC43G	R&D from Goddard Space Flight Center	UW-Whitewater	7,194	0
N/A	43.1256801	R&D from Jet Propulsion Laboratory	UW-Whitewater	22,950	0
N/A	43.NGT5-40039	Wisconsin Space Grant Consortium (from UW-Green Bay)	UW-Whitewater	3,060	0
		Subtotal Direct R&D Grants		10,111,222	125,085
		R&D Subgrants:			
43.001	43.P757047	Aerospace Education Services Program (from University of Miami)	UW-Madison	93,433	0
43.002	43.153-9666	Technology Transfer (from University of Colorado-Boulder)	UW-Madison	35,061	0
N/A	43.AGR dtd 1/23/04	Two Stage Pulse-Tube for Spaceport of Liquid Hydrogen (from Atlas Scientific)	UW-Madison	6,897	0
N/A	43.03-103	Les Spray Model Development (from CFD Research Corporation)	UW-Madison	106,710	0
N/A	43.123108-01	Fluxes of Carbon, Water and Energy in Boreal Forest-Peat Ecosystem (from Harvard University)	UW-Madison	20,126	0
N/A	43.AGR dtd 9/5/03	R&D Subgrants (from Institute for the Application of Geospatial Technology)	UW-Madison	19,596	0
N/A	43.2400-60019	Planning of Observations to be Made Using the Fuse Satellite (from Johns Hopkins University)	UW-Madison	338	0
N/A	43.R107378A	World Deltas: Baseline and Changes (from Louisiana State University)	UW-Madison	5,473	0
N/A	43.DO2060	Continued Development and Testing of ST5000 Start Tracker (from Northrup Grumman Information Technology)	UW-Madison	78,926	0
N/A	43.AGR dtd 4/7/04	In-Situ/In-Flight Detection of Fluorescent Proteins using Imaging Spectroscopy Sensors (from Opto-Knowledge Systems, Inc.)	UW-Madison	6,467	0
N/A	43.RD	Wavelength-Agile Optical Rocket Propulsion Sensor (from Orbital Technologies)	UW-Madison	4,890	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	43.AGR dtd 10/1/03	Monitoring Mutational Load: Novel Biodosimetry Method for Measuring Radiation-Induced Genetic Damage (from Promega Corporation)	UW-Madison	83,466	0
N/A	43.4068SB	Accelerated Wound Healing Device using Light Emitting Diode Biostimulation to Support Long Term Human Exploration of Space (from Quantum Devices, Inc.)	UW-Madison	3,750	0
N/A	43.4400071484	Advanced Satellite Aviation-Weather Product Tasks (from Science Applications International Corporation)	UW-Madison	317,643	0
N/A	43.4400058038	Professional Technical Services for ASRATSS (from Science Applications International Corporation)	UW-Madison	118,211	0
N/A	43.G03-4113X	Diffuse X-ray Emission from Hot ISM in Nearby Spiral Galaxies (from Smithsonian Astrophysical Observatory)	UW-Madison	50,272	0
N/A	43.TM3-4001A	Modeling X-ray Line Formation in Magnetically Torqued Disks Around Early-Type Stars (from Smithsonian Astrophysical Observatory)	UW-Madison	35,669	0
N/A	43.G02-3191A	Wide-Field Chandra Survey of Lockman Hole-Northwest (from Smithsonian Astrophysical Observatory)	UW-Madison	51,811	0
N/A	43.RD	R&D Subgrants (from Smithsonian Astrophysical Observatory)	UW-Madison	55,867	0
N/A	43.HST-GO-09393.01-A	Dynamics and Cloud Structures of Neptune (from Space Telescope Science Institute)	UW-Madison	25,012	0
N/A	43.HST-AR-09522.01-A	Dynamics of Stars and Gas in Double-Barred Galaxies (from Space Telescope Science Institute)	UW-Madison	33,210	0
N/A	43.HST-GO-08242.01-A	Imaging of Dust Structures and Star Formation in Disk Halo (from Space Telescope Science Institute)	UW-Madison	40,015	0
N/A	43.RD	R&D Subgrants (from Space Telescope Science Institute)	UW-Madison	141,156	0
N/A	43.FY2002-043	Validation of AMSR-E and AMSU/HSB Level-1 Brightness Temperatures and Level-2 Precipitation (from University of Kansas)	UW-Madison	(4,623)	0
N/A	43.668134/P443762-CO.07	Infrared Algorithm Development for Ocean Observations with EOS/MODIS (from University of Miami)	UW-Madison	(43,922)	0
N/A	43.213011-NASA011	Biogeochemistry of Iron in Near-Neutral Ph Iron-Depositing Hot Spring with Phototrophic Microbial Mats (from University of Puget Sound)	UW-Madison	38,736	0
N/A	43.C922185	Gifts Sensor Module (from Utah State University Research Foundation)	UW-Madison	911,470	0
N/A	43.125555-1110048	Analysis for High-Dependability Computing (from Carnegie Mellon University)	UW-Milwaukee	104,507	0
N/A	43.TM3-4001B; G04-5015B	Chandra X-ray Observatory Center (from Smithsonian Astrophysical Observatory)	UW-Eau Claire	3,817	0
N/A	43.AGR dtd 9/10/01	Space Education Initiatives (from Space Education Explorers)	UW-Green Bay	20,888	0
N/A	43.NAG5-13646	Wisconsin Initiative for Math Science Education (from Space Education Initiatives)	UW-Green Bay	66,301	0
N/A	43.HST-GO-09430-04-A	R&D Subgrants (from Space Telescope Science Institute)	UW-Whitewater	17,531	0
Subtotal R&D Subgrants				2,448,704	0
TOTAL R&D FROM NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				12,559,926	125,085

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES:					
45.024		Promotion of the Arts-Grants to Organizations and Individuals	UW-Madison	10,788	0
45.129		Promotion of the Humanities-Federal/State Partnership (from Wisconsin Humanities Council)	UW-Madison	10,593	0
45.149		Promotion of the Humanities-Division of Preservation and Access	UW-Madison	633,260	26,267
45.161		Promotion of the Humanities-Research	UW-Madison	55,074	0
N/A	45.PA-23820-01	Dictionary of American Regional English	UW-Madison	(2,414)	0
TOTAL R&D FROM NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				707,301	26,267
NATIONAL SCIENCE FOUNDATION:					
47.041		Engineering Grants	UW-Madison	5,751,505	37,264
47.041		Engineering Grants	UW-Milwaukee	580,883	0
Total Federal Program 47.041				6,332,388	37,264
47.049		Mathematical and Physical Sciences	UW-Madison	17,168,081	194,516
47.049		Mathematical and Physical Sciences	UW-Milwaukee	1,366,617	20,668
47.049		Mathematical and Physical Sciences	UW-Eau Claire	207,400	0
47.049		Mathematical and Physical Sciences	UW-La Crosse	142,609	0
47.049		Mathematical and Physical Sciences	UW-Oshkosh	125,456	0
47.049		Mathematical and Physical Sciences	UW-Parkside	40,147	0
47.049		Mathematical and Physical Sciences	UW-Stout	107,920	0
Total Federal Program 47.049				19,158,230	215,184
47.050		Geosciences	UW-Madison	4,355,301	31,668
47.050		Geosciences	UW-Milwaukee	411,228	31,502
47.050		Geosciences	UW-Eau Claire	56,864	0
47.050		Geosciences	UW-La Crosse	19,829	0
47.050		Geosciences	UW-Oshkosh	617	0
Total Federal Program 47.050				4,843,839	63,170
47.070		Computer and Information Science and Engineering	UW-Madison	8,231,597	891,530
47.070		Computer and Information Science and Engineering	UW-Milwaukee	123,578	0
47.070		Computer and Information Science and Engineering	UW-La Crosse	109,073	0
Total Federal Program 47.070				8,464,248	891,530
47.074		Biological Sciences	UW-Madison	11,146,666	2,436,844
47.074		Biological Sciences	UW-Milwaukee	444,332	0
47.074		Biological Sciences	UW-Eau Claire	103,789	0
47.074		Biological Sciences	UW-La Crosse	174,778	68,758
47.074		Biological Sciences	UW-Oshkosh	294,206	0
47.074		Biological Sciences	UW-Parkside	43,577	0
47.074		Biological Sciences	UW-Stout	128,205	0
47.074		Biological Sciences	UW-Whitewater	114,259	0
Total Federal Program 47.074				12,449,812	2,505,602
47.075		Social, Behavioral, and Economic Sciences	UW-Madison	1,992,318	0
47.075		Social, Behavioral, and Economic Sciences	UW-Milwaukee	23,797	0
47.075		Social, Behavioral, and Economic Sciences	UW-Eau Claire	2,348	0
47.075		Social, Behavioral, and Economic Sciences	UW-Green Bay	86,784	0
47.075		Social, Behavioral, and Economic Sciences	UW-Oshkosh	113,251	0
47.075		Social, Behavioral, and Economic Sciences	UW-Whitewater	15,774	0
Total Federal Program 47.075				2,234,272	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.076		Education and Human Resources	UW-Madison	10,110,016	2,252,367
47.076		Education and Human Resources	UW-Milwaukee	711,085	282,219
47.076		Education and Human Resources	UW-Eau Claire	17,239	0
47.076		Education and Human Resources	UW-La Crosse	52,681	0
47.076		Education and Human Resources (from UW Colleges)	UW-La Crosse	86	0
47.076		Education and Human Resources	UW-Oshkosh	34,876	0
47.076		Education and Human Resources	UW-Parkside	163,419	0
47.076		Education and Human Resources	UW-Stevens Point	104,272	0
47.076		Education and Human Resources	UW-Whitewater	96,230	0
Total Federal Program 47.076				<u>11,289,904</u>	<u>2,534,586</u>
47.078		Polar Programs	UW-Madison	23,369,631	6,909,866
47.078		Polar Programs	UW-Milwaukee	111,409	0
47.078		Polar Programs	UW-La Crosse	4,948	0
47.078		Polar Programs	UW-Oshkosh	86,637	0
47.078		Polar Programs (from UW-Madison)	UW-River Falls	22,877	0
Total Federal Program 47.078				<u>23,595,502</u>	<u>6,909,866</u>
N/A	47.PHY-0215581	Center for Magnetic Self-Organization in Laboratory and Astrophysical Plasmas	UW-Madison	572,240	104,487
N/A	47.OPP-0230028	Collaborative Research for Earth's Largest Icebergs	UW-Madison	120,794	0
N/A	47.ECS-0332777	Hybrid Systems View of Inverse Problems in Power System Dynamics	UW-Madison	144,269	51,471
N/A	47.OPP-0003289	Ice Coring and Drilling Services	UW-Madison	1,615,652	(50,333)
N/A	47.EEC-0332696	Innovation Networks for Collaborative Product Development in Wisconsin Plastics Industry Cluster	UW-Madison	218,339	0
N/A	47.SBR-9702605	Institutional Ecology of Law Firms in Silicon Valley	UW-Madison	51,699	0
N/A	47.SBE-0123666	Institutional Transformation Award	UW-Madison	736,883	0
N/A	47.EIA-0331337	Integrated Dynamics of Cell-Cell Communication	UW-Madison	43,586	0
N/A	47.DBI-0321467	Molecular and Functional Diversity in Maize Genome	UW-Madison	412,504	198,484
N/A	47.PHY-8207267	Nuclear Physics Research	UW-Madison	(75,331)	0
N/A	47.SES-0114542	School Science Epistemology and American Public in Twentieth Century	UW-Madison	30,110	0
N/A	47.RD	Socio-Technical Environment for Learning and Learning-Activity Research	UW-Madison	285,228	0
N/A	47.EHR-0227016	System-Wide Change for All Learners and Educators	UW-Madison	4,821,512	2,725,545
N/A	47.RD	R&D	UW-Madison	58,448	0
N/A	47.INT-0219792	Collaborative Research	UW-Milwaukee	37,046	0
N/A	47.DUE-0353523	Apply Advanced Distributed Learning	UW Colleges	98,700	0
N/A	47.AGR dtd 3/25/04	NSF Support for Advanced Distributed Learning Co-Lab	UW System Admin	(28,122)	0
Subtotal Direct R&D Grants				<u>97,511,752</u>	<u>16,186,856</u>
R&D Subgrants:					
47.041	47.2178-UW-NSF-8598	Engineering Grants (from Pennsylvania State University)	UW-Madison	19,615	0
47.041	47.AGR dtd 2/20/02	Engineering Grants (from Portland Community College)	UW-Madison	15,867	0
47.041	47.4288-1	Engineering Grants (from Reaction Engineering International)	UW-Madison	40,000	0
47.041	47.EEC-9802942; 57058CN	Engineering Grants (from Texas A&M University)	UW-Madison	221,028	50,996
47.041	47.F006908	Engineering Grants (from University of Michigan)	UW-Madison	1,171	0
47.041	47.DMI-013128; 0340283	Engineering Grants (from Jun Tech, Inc.)	UW-Milwaukee	58,771	0
47.041	47.F006579	Engineering Grants (from University of Michigan)	UW-Milwaukee	54,151	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
47.049	47.AGR dtd 12/19/01	Mathematical and Physical Sciences (from Colorado School of Mines)	UW-Madison	805	0
47.049	47.5710000596	Mathematical and Physical Sciences (from Massachusetts Institute of Technology)	UW-Madison	156	0
47.049	47.533000	Mathematical and Physical Sciences (from Northeastern University)	UW-Madison	1,628,413	0
47.049	47.0830-300 N665 736	Mathematical and Physical Sciences (from Northwestern University)	UW-Madison	8,679	0
47.049	47.739792/RF00901 185	Mathematical and Physical Sciences (from Ohio State University Research Foundation)	UW-Madison	6,507	0
47.049	47.UF01075	Mathematical and Physical Sciences (from University of Florida)	UW-Madison	223,192	0
47.049	47.Z422701	Mathematical and Physical Sciences (from University of Maryland)	UW-Madison	27,083	0
47.049	47.F009511	Mathematical and Physical Sciences (from University of Michigan)	UW-Madison	53,694	0
47.049	47.V5286049010; 9011	Mathematical and Physical Sciences (from University of Minnesota)	UW-Madison	63,524	0
47.049		Mathematical and Physical Sciences (from American Association for the Advancement of Science)	UW-Milwaukee	3,975	0
47.049	47.5710001594	Mathematical and Physical Sciences (from Massachusetts Institution of Technology)	UW-Milwaukee	38,226	0
47.049	47.UF01074	Mathematical and Physical Sciences (from University of Florida)	UW-Milwaukee	173,813	0
47.049	47.DMR-0304487	Mathematical and Physical Sciences (from Rose Hilman Institute of Technology)	UW-Stevens Point	19,588	0
47.050	47.02-003	Geosciences (from Arizona State University)	UW-Milwaukee	24,087	0
47.070	47.500-3564-1	Computer and Information Science and Engineering (from Purdue University)	UW-Madison	(21,528)	0
47.070	47.UF00111; UF-EIES-0205007-WIS	Computer and Information Science and Engineering (from University of Florida)	UW-Madison	554,918	0
47.070	47.02-229	Computer and Information Science and Engineering (from University of Illinois)	UW-Madison	578,165	0
47.070	47.795AT; 795EOT; 795ET; 795EXP; 795NAS; 795PAC	Computer and Information Science and Engineering (from University of Illinois-Urbana-Champaign)	UW-Madison	775,168	0
47.070	47.OR2951-.001.02	Computer and Information Science and Engineering (from University of Tennessee)	UW-Madison	14,680	0
47.070	47.443601	Computer and Information Science and Engineering (from University of Florida)	UW-Milwaukee	34,081	0
47.070	47.PACI 811	Computer and Information Science and Engineering (from University of Illinois)	UW-Milwaukee	44,722	0
47.070	47.BE5156	Computer and Information Science and Engineering (from Wright State University)	UW-Milwaukee	7,593	0
47.070		Computer and Information Science and Engineering (from University of California-San Francisco)	UW-Eau Claire	13,606	0
47.074	47.39023-6457	Biological Sciences (from Cornell University)	UW-Madison	28,285	0
47.074	47.420-40-29	Biological Sciences (from Iowa State University)	UW-Madison	224,153	0
47.074	47.612116W	Biological Sciences (from Michigan State University)	UW-Madison	2,217	0
47.074	47.501-0827-1	Biological Sciences (from Purdue University)	UW-Madison	330,542	0
47.074	47.Y404189	Biological Sciences (from University of Arizona)	UW-Madison	19,378	0
47.074	47.SA3769-23564PG	Biological Sciences (from University of California-Berkeley)	UW-Madison	289,937	0
47.074	47.991365-971	Biological Sciences (from University of California-Davis)	UW-Madison	4,796	0
47.074	47.10223465	Biological Sciences (from University of California-San Diego)	UW-Madison	9,495	0
47.074	47.UF01069	Biological Sciences (from University of Florida)	UW-Madison	250,560	0

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47.074	47.RR167-348/9266954	Biological Sciences (from University of Georgia)	UW-Madison	144,315	0
47.074	47.25-6238-0164-021	Biological Sciences (from University of Nebraska)	UW-Madison	9,518	0
47.074	47.UTA01-354	Biological Sciences (from University of Texas-Austin)	UW-Madison	60,713	0
47.074	47.2301050	Biological Sciences (from University of Utah)	UW-Madison	80,298	0
47.074		Biological Sciences (from University of Pennsylvania)	UW-Oshkosh	919	0
47.075	47.SA3388-22382PG	Social, Behavioral, and Economic Sciences (from University of California-Berkeley)	UW-Madison	46,793	0
47.075		Social, Behavioral, and Economic Sciences (from National Research Council)	UW-Milwaukee	204	0
47.075		Social, Behavioral, and Economic Sciences (from Portland State University)	UW-Milwaukee	15	0
47.075		Social, Behavioral, and Economic Sciences (from American Association for the Advancement of Science)	UW-Eau Claire	2,902	0
47.076	47.1587.001	Education and Human Resources (from American Institutes for Research)	UW-Madison	66,758	0
47.076	47.AGR dtd 10/13/03; 11/16/98	Education and Human Resources (from Council of Chief State School Officers)	UW-Madison	198,670	0
47.076	47.AGR dtd 10/1/99	Education and Human Resources (from Education Development Center, Inc.)	UW-Madison	9,528	0
47.076	47.205-04J	Education and Human Resources (from Milwaukee School of Engineering)	UW-Madison	20,081	0
47.076	47.S0539A-A	Education and Human Resources (from Oregon State University)	UW-Madison	(109)	(81)
47.076	47.122-0770A	Education and Human Resources (from Research Foundation of State University of New York)	UW-Madison	24,292	0
47.076	47.R36040-24600098	Education and Human Resources (from Rice University)	UW-Madison	12,607	0
47.076	47.00-522642 C 02	Education and Human Resources (from University of Massachusetts)	UW-Madison	24,729	15,000
47.076	47.CG004954-5	Education and Human Resources (from University of Missouri)	UW-Madison	179,797	72,315
47.076	47.411854-G	Education and Human Resources (from University of Rochester)	UW-Madison	55,831	0
N/A	47.RD	Do Good Fences Make Good Neighbors? Pilot Research on Human Wildlife Conflict Around Kenya's Forest Parks (from American Association for the Advancement of Science)	UW-Madison	3,171	0
N/A	47.AGR dtd 2/2/04; 7/1/03	Out-of-Season Spawning Technologies to Double Yellow Perch Fingerline Production (from Coolwater Aquaculture, LLC)	UW-Madison	29,999	0
N/A	47.AGR dtd 3/29/01	Experimental Design for Measuring Effects of Teachers Using Data on Enacted Curriculum in Math and Science Education (from Council of Chief State School Officers)	UW-Madison	143,447	0
N/A	47.RD	Evaluation of Advanced Networking Project with Minority Serving Institutions (from Educause)	UW-Madison	21,830	0
N/A	47.1155	Optics Design for Development of Massively Parallel Oligonucleotide Synthesizer for Production of Genome Scale Reagent Sets in Picomolar Quantities (from Genetics Assemblies, Inc.)	UW-Madison	17,161	0
N/A	47.8202-53659	Building Framework of National Virtual Observatory (from Johns Hopkins University)	UW-Madison	45,259	0
N/A	47.G-37-X71-G2	R&D Subgrants (from Georgia Institute of Technology)	UW-Madison	38,433	0
N/A	47.GSSP02-0007	GBT Student Support Program (from National Radio Astronomy Observatory)	UW-Madison	15,065	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	47.RD	Plant Genetic Structure as Controlling Factor in Community and Ecosystem Functioning (from Northern Arizona University)	UW-Madison	58,596	0
N/A	47.501-0827-1	Cell Wall Genomics Addendum (from Purdue University)	UW-Madison	34,923	0
N/A	47.37061-77600001	Reduced Basis Methodologies for Computation, Analysis and Visualization of Bio-Molecular Simulations (from Rice University)	UW-Madison	41,568	0
N/A	47.R37391-41600002	Using Protein Crystals as Templates for Assembly of Nanostructured Solids (from Rice University)	UW-Madison	148,444	0
N/A	47.RD	Foundation Coalition Year 11 (from Texas A&M Research Foundation)	UW-Madison	41,384	0
N/A	47.418921-BA371; F001709	Ocean Drilling Program Cruise Leg 208 (from Texas A&M Research Foundation)	UW-Madison	30,787	0
N/A	47.S03-41786	Data Processing in Support of Land-Surface Flux Heterogeneity and GIS Mapping Studies During the International H2O Project (from University Corporation for Atmospheric Research)	UW-Madison	22,785	0
N/A	47.Y541716	Functional Genomics of Chromatin: Global Control of Plant Gene Expression (from University of Arizona)	UW-Madison	405,415	0
N/A	47.SA2661JB	Development of Tools for Potato Functional Genomics: Application to Disease Resistance (from University of California-Berkeley)	UW-Madison	4,531	0
N/A	47.10152751	National Partnership for Academic Computing Infrastructure (from University of California-San Diego)	UW-Madison	513,919	0
N/A	47.UF-IFAS 0310151	Microbial Observatory for Northern Temperate Lakes Long Term Ecological Research Site (from University of Florida)	UW-Madison	120,213	0
N/A	47.AGR dtd 8/7/02	Psychosocial Barriers and Enhancers to Internet Engagement Among American Indians (from University of Nebraska)	UW-Madison	62,993	0
N/A	47.205-2-7322	Early Development of Reading Skills: Cognitive Approach (from University of Texas)	UW-Madison	56,155	0
N/A	47.AGR dtd 12/26/02	Production of Clean Fuels from Bio-Mass (from Virent Energy Systems)	UW-Madison	24,855	0
N/A	47.47711x; 477120	ERC in Power Electronic Systems Management (from Virginia Polytechnical Institute and State University)	UW-Madison	384,808	0
N/A	47.CR-19126-427756	CPES Undergraduate Education Research Projects (from Virginia Polytechnic Institute and State University)	UW-Madison	258,893	0
N/A	47.K2003000904	Access NSDL (from WGBH Educational Foundation)	UW-Madison	226,230	0
N/A	47.A100172	Constraints of Genesis of Continental Crust Via Arc Magmatism (from Woods Hole Oceanographic Institute)	UW-Madison	46,689	0
N/A	47.101070-001	Fibr: Function-Valued Trait in Natural Populations (from Washington State University)	UW-Milwaukee	2,467	0
Subtotal R&D Subgrants				9,580,994	138,230
TOTAL R&D FROM NATIONAL SCIENCE FOUNDATION				107,092,746	16,325,086
U.S. DEPARTMENT OF VETERANS AFFAIRS:					
N/A	64.RD	R&D	UW-Madison	128,883	0
U.S. ENVIRONMENTAL PROTECTION AGENCY:					
66.469		Great Lakes Program	UW-Madison	2,710	0
66.469		Great Lakes Program	UW-Milwaukee	24,059	3,253
66.469		Great Lakes Program	UW-Superior	584,822	0
Total Federal Program 66.469				611,591	3,253
66.472		Beach Monitoring and Notification Program Implementation Grants	UW-Oshkosh	92,487	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
66.500		Environmental Protection-Consolidated Research	UW-Madison	451,968	40,642
66.500		Environmental Protection-Consolidated Research (from UW-Green Bay)	UW-Madison	35,401	0
66.500		Environmental Protection-Consolidated Research (from UW-Extension)	UW-Madison	13,915	0
Total Federal Program 66.500				501,284	40,642
66.509		Science to Achieve Results Program	UW-Madison	89,984	7,066
66.606		Surveys, Studies, Investigations and Special Purpose Grants	UW-Stevens Point	327,466	0
66.607		Training and Fellowships for the Environmental Protection Agency	UW-Madison	6,368	0
N/A	66.RD	R&D	UW-Madison	91,665	0
Subtotal Direct R&D Grants				1,720,845	50,961
R&D Subgrants:					
66.469	66.GL-97590101	Great Lakes Program (from Case Western University)	UW-Green Bay	6,954	0
66.472	66.CIML 20344	Beach Monitoring and Notification Program Implementation Grants (from City of Milwaukee Health Department)	UW-Milwaukee	4,377	0
66.500	66.G-5844-1	Environmental Protection-Consolidated Research (from Colorado State University)	UW-Madison	31,557	0
66.500	66.EPA82947901-136	Environmental Protection-Consolidated Research (from Consortium for Plant Biotechnology Research, Inc.)	UW-Madison	16,335	0
66.500	66.536016.571	Environmental Protection-Consolidated Research (from Dartmouth College Tuck School of Business)	UW-Madison	10,375	0
66.500	66.22602-B	Environmental Protection-Consolidated Research (from University of Chicago)	UW-Madison	24,297	0
66.500	66.1080004-107775	Environmental Protection-Consolidated Research (from Carnegie Mellon University)	UW-Milwaukee	24,010	0
66.500	66.R-82867501	Environmental Protection-Consolidated Research (from University of Minnesota)	UW-Green Bay	515,110	0
66.500	66.R-82877701	Environmental Protection-Consolidated Research (from University of Minnesota)	UW-Superior	20,488	0
66.509	66.551530P412208	Science to Achieve Results Program (from Northeastern University)	UW-Milwaukee	23,140	0
66.606	66.04-326	Surveys, Studies, Investigations and Special Purpose Grants (from University of Illinois)	UW-Madison	19,571	0
66.606	66.29604S	Surveys, Studies, Investigations and Special Purpose Grants (from Washington University)	UW-Madison	61,868	0
N/A	66.03170007285-2003-1	Fostering Adoption of IPM Practices in Processing Vegetable Industry Through Public-Industry Collaboration (from American Farmland Trust)	UW-Madison	42,723	0
N/A	66.99-13/2/3	Characterization of Emissions and Human Exposure to Metals Emitted from Motor Vehicles (from Health Effects Institute)	UW-Madison	(215)	0
N/A	66.AGR dtd 2/11/02	Source Apportionment and Speciation of Particulate Matter for Exposure and Health Studies (from Health Effects Institute)	UW-Madison	59,002	0
N/A	66.AGR dtd 12/26/03; 6/14/02	Source Apportionment of Atmospheric Fine Particulate Matter (from Lake Michigan Air Directors Consortium)	UW-Madison	86,254	0
N/A	66.RD	Simultaneous Removal of Arsenate from Drinking Water Using Novel Photoactive Absorbent (from Microporous Oxides Science and Technology, LLC)	UW-Madison	1,690	0
N/A	66.4400041426	Alternative Cover Assessment Program (from Science Application International Corporation)	UW-Madison	(329)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	66.RD	Communicating Pesticide Risk Reduction (from Wisconsin Farmers Union Foundation, Inc.)	UW-Madison	35,640	0
N/A	66.WU-HT-00-14	St. Louis Particulate Matter Supersite-Sampling and Analysis of Carbonaceous Particulate Matter (from Washington University)	UW-Madison	(729)	0
N/A	66.3X-0395-NAEX	Analysis of Mine Tailings Data (from Oneida Tribe of Indians of Wisconsin)	UW-Green Bay	3,287	0
				985,405	0
TOTAL R&D FROM U.S. ENVIRONMENTAL PROTECTION AGENCY				2,706,250	50,961
U.S. NUCLEAR REGULATORY COMMISSION:					
R&D Subgrants:					
N/A	77.641-0356-4-3	Thermal Hydraulic Research (from Purdue University)	UW-Milwaukee	17,190	0
U.S. DEPARTMENT OF ENERGY:					
81.049		Office of Science Financial Assistance Program	UW-Madison	18,377,063	786,568
81.049		Office of Science Financial Assistance Program	UW-Milwaukee	337,805	0
Total Federal Program 81.049				18,714,868	786,568
81.086		Conservation Research and Development	UW-Madison	870,997	25,248
81.086		Conservation Research and Development	UW-Milwaukee	89	0
Total Federal Program 81.086				871,086	25,248
81.087		Renewable Energy Research and Development	UW-Madison	537,255	46,052
81.087		Renewable Energy Research and Development	UW-Milwaukee	(82)	0
Total Federal Program 81.087				537,173	46,052
81.112		Stewardship Science Grant Program	UW-Madison	521,196	0
81.114		University Reactor Infrastructure and Education Support	UW-Madison	470,156	0
81.121		Nuclear Energy Research, Development and Demonstration	UW-Madison	144,696	71,132
N/A	81.RD	R&D	UW-Madison	5,896,761	421,097
Subtotal Direct R&D Grants				27,155,936	1,350,097
R&D Subgrants:					
81.049	81.5-36006	Office of Science Financial Assistance Program (from Dartmouth College)	UW-Madison	37,543	0
81.049	81.RD	Office of Science Financial Assistance Program (from Indiana University)	UW-Madison	38,242	0
81.087	81.OR22072-75	Renewable Energy Research and Development (from Consortium for Plant Biotechnology Research)	UW-Madison	(26,458)	0
81.089	81.03-01-SR105	Fossil Energy Research and Development (from Clemson University)	UW-Madison	116,447	0
81.114	81.2401/2581-UW-DOE-4423	University Reactor Infrastructure and Education Support (from Pennsylvania State University)	UW-Madison	228,123	12,000
N/A	81.611-10080	Use of Water Vapor as Refrigerant (from Air-Conditioning and Refrigeration Technology Institute)	UW-Madison	76,319	0
N/A	81.612-10075	Model Evaluation Tools for Assessing Magneto-Caloric Effect for Space Conditioning and Refrigeration Applications (from Air-Conditioning and Refrigeration Technology Institute)	UW-Madison	24,886	17,004
N/A	81.3B-00062	Cryogenic Support for Superconducting Undulator Magnet (from Argonne National Laboratory)	UW-Madison	139,319	0
N/A	81.3F-00961	Developing and Evaluating Candidate Materials for Generation IV Supercritical Water Reactors (from Argonne National Laboratory)	UW-Madison	55,126	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	81.2F-01026	Evaluation of Striction Properties of Ultrananocrystalline Diamond (from Argonne National Laboratory)	UW-Madison	18,280	0
N/A	81.2J-00061	High Spatial Resolution Fresnel Zone Plates (from Argonne National Laboratories)	UW-Madison	14,755	0
N/A	81.3F-01463	Integration of Transient, Scalable, Physically-Based Electric Motor Models (from Argonne National Laboratory)	UW-Madison	37,477	0
N/A	81.1F-02269	Maintenance and Support of Operational Arm Atmospheric Emitted Radiance Interferometer System (from Argonne National Laboratory)	UW-Madison	78,805	0
N/A	81.3F-01322	Nano-Scale Characterization of UNCD (from Argonne National Laboratory)	UW-Madison	40,945	0
N/A	81.3F-00221	Neutron and Beta/Gamma Radiolysis of Supercritical Water (from Argonne National Laboratory)	UW-Madison	137,121	0
N/A	81.2F-00641	Nonporous Coatings for Energy Storage Materials (from Argonne National Laboratory)	UW-Madison	15,043	0
N/A	81.10339	Arm Atmospheric Emitted Radiance Interferometer Engineering Tasks (from Battelle Memorial Institute Pacific Northwest Division)	UW-Madison	66,765	0
N/A	81.354491-AQ5	Maintenance and Support of Operational Arm Atmospheric Emitted Radiance Interferometer Systems (from Battelle Memorial Institute Pacific Northwest)	UW-Madison	(1,229)	0
N/A	81.19958; 5536	3D Electromagnetic Numerical Analysis of Electrical/Magnetometric Resistivity Measurement (from Bechtel Bettis)	UW-Madison	10,831	0
N/A	81.29784	Evaluation of Alternative Materials for Coated Particle Fuels for Generation IV Gas-Cooled Fast Reactor (from Bechtel BWXT Idaho, LLC)	UW-Madison	46,244	0
N/A	81.27466	FY04 Generation IV Supercritical Water Reactor Candidate Alloy Corrosion Testing (from Bechtel BWXT Idaho, LLC)	UW-Madison	44,026	0
N/A	81.552265	Investigations of Superconductivity in High Purity niobium in RF Applications (from Fermi National Accelerator Laboratory)	UW-Madison	38,315	0
N/A	81.548923	MINOS Experiment: MUON Subsystem Fabrication (from Fermi National Accelerator Laboratory)	UW-Madison	10,817	0
N/A	81.546840	US CMS Software and Computing Subsystem (from Fermi National Accelerator Laboratory)	UW-Madison	61,250	0
N/A	81.01TP000292	Femp Stewardship Technology Project (from Fluor Fernald, Inc.)	UW-Madison	37,405	0
N/A	81.A02600106495	Locomotive Diesel Engine Combustion, Emissions and Spray Optimization Research (from GE Global Research Center)	UW-Madison	59,477	0
N/A	81.SAJP313201	Research Collaboration on Disruption Mitigation (from General Atomics)	UW-Madison	7,613	0
N/A	81.CK 6070	Computational Science Graduate Fellowship (from Krell Institute)	UW-Madison	31,925	0
N/A	81.6701557	3D Transient Electromagnetic Modeling of New Induction Logging Tool (from Lawrence Berkeley National Laboratory)	UW-Madison	1,483	0
N/A	81.B529197	Development of Advanced Multi-Component Metallic Glass Alloys (from Lawrence Livermore National Laboratory)	UW-Madison	60,197	0
N/A	81.B537460	Dynamic Fragmentation Effects of Helium Bubbles on Fracture in Aged Materials (from Lawrence Livermore National Laboratory)	UW-Madison	25,867	0
N/A	81.B525102	Homogeneous Charge Compression Ignition Model (from Lawrence Livermore National Laboratory)	UW-Madison	63,323	0
N/A	81.B515080	Integrated Climate and Carbon LDRD Strategic Initiative (from Lawrence Livermore National Laboratory)	UW-Madison	63,276	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	81.B522280; B529215	Nanosims Investigations of Earth's Earliest Crust (from Lawrence Livermore National Laboratory)	UW-Madison	15,991	0
N/A	81.B504964	Paradyne Performance Tools on Aix Platform (from Lawrence Livermore National Laboratory)	UW-Madison	16,570	0
N/A	81.B533505	Problems in Dynamic Fragmentation and Fracture (from Lawrence Livermore National Laboratory)	UW-Madison	59,492	0
N/A	81.AGR dtd 3/1/01	Determinants of Gene-for-Gene Resistance in Arabidopsis Thaliana (from Life Sciences Research Foundation)	UW-Madison	6,745	0
N/A	81.52553-001-02 4X	In Situ Cyber-Forensics (from Los Alamos National Laboratory)	UW-Madison	9,444	0
N/A	81.64854-001-03 4X	LANL Engineering Sciences and Application Computer Code Support (from Los Alamos National Laboratory)	UW-Madison	19,294	0
N/A	81.84163-001-04-3I	Probing Nature's Particle Accelerators (from Los Alamos National Laboratory)	UW-Madison	21,963	0
N/A	81.95898-001-04 8I	Support of Fuel Clad Materials for Transmutation (from Los Alamos National Laboratory)	UW-Madison	9,382	0
N/A	81.XCX-3-32227	Design and Test of Variable Speed Wind Turbine System (from National Renewable Energy Laboratory)	UW-Madison	77,176	0
N/A	81.XXL-9-29034	Development of Second Generation Ethanologenic Yeasts (from National Renewable Energy Laboratory)	UW-Madison	1,897	0
N/A	81.AGR dtd 6/30/00	Fusion Energy Sciences Graduate Fellowship (from Oak Ridge Institute for Science and Education)	UW-Madison	45,160	0
N/A	81.4000028809	Historical Land Use and Carbon Emissions (from Oakridge National Laboratory)	UW-Madison	12,078	0
N/A	81.1990-UW-DOE-3974	Development of Technical Data to Validate Performance of Foundry By-Products in Hot-Mix Asphalt and Controlled Low Strength Materials (from Pennsylvania State University)	UW-Madison	36,077	0
N/A	81.27468	Cubit Research, Web and Mesh Interface (from Sandia National Laboratories)	UW-Madison	19,773	0
N/A	81.27187	High Fidelity Frictional Models for MEMS (from Sandia National Laboratories)	UW-Madison	44,134	0
N/A	81.63200 PO A0261	Transparency for Nuclear Fuel Cycle (from Sandia National Laboratories)	UW-Madison	19,973	0
N/A	81.13261	Virtual Geometry Functionality (from Sandia National Laboratories)	UW-Madison	109,278	0
N/A	81.297000	Z-Pinch IFE (from Sandia National Laboratories)	UW-Madison	72,121	0
N/A	81.55725	Z-Pinch Power System (from Sandia National Laboratories)	UW-Madison	9,636	0
N/A	81.159941	ZP-3 Crucible Studies: Energy Extraction System (from Sandia National Laboratories)	UW-Madison	40,000	0
N/A	81.LM12197	High Performance Photovoltaic (from Spectrolab, Inc.)	UW-Madison	(1,728)	0
N/A	81.TUL-119-01/02; 160-03/04	Evaluating Integrated Models of Natural and Managed Ecosystems over Central and Southeastern U.S. (from Tulane University)	UW-Madison	118,467	0
N/A	81.10228759	Parallel Protein Docking and Interaction Dynamics with Adaptive Mesh Solutions to Poisson-Boltzmann Equation (from University of California-San Diego)	UW-Madison	70,185	0
N/A	81.T5306497003	Gasoline Vehicle Exhaust Particle Sampling Study (from University of Minnesota)	UW-Madison	(324)	0
N/A	81.UNR-02-40	Adaptive Full-Spectrum Solar Energy Systems (from University of Nevada)	UW-Madison	124,439	0
N/A	81.412163-001G	Radiation Hydrodynamics Computer Code Development (from University of Rochester)	UW-Madison	191,025	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	81.OR-420-001.01	Cross-Platform Infrastructure for Scalable Runtime Application Performance Analysis (from University of Tennessee)	UW-Madison	150,896	0
N/A	81.4000031375	Buffer Layer on Rabbits Using Solut Proc (from UT-Battelle, LLC)	UW-Madison	4,349	0
Subtotal R&D Subgrants				2,963,051	29,004
TOTAL R&D FROM U.S. DEPARTMENT OF ENERGY				30,118,987	1,379,101
U.S. DEPARTMENT OF EDUCATION:					
84.015		National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	UW-Madison	4,538	0
84.017		International Research and Studies	UW-Madison	378,548	0
84.019		Overseas-Faculty Research Abroad	UW-Madison	80,215	0
84.022		Overseas-Doctoral Dissertation	UW-Madison	90,621	0
84.116		Fund for the Improvement of Postsecondary Education	UW-Madison	99,166	13,937
84.116		Fund for the Improvement of Postsecondary Education	UW-Milwaukee	23,320	23,320
Total Federal Program 84.116				122,486	37,257
84.133		National Institute on Disability and Rehabilitation Research	UW-Madison	2,312,763	645,289
84.133		National Institute on Disability and Rehabilitation Research	UW-Milwaukee	535,013	14,267
84.133		National Institute on Disability and Rehabilitation Research	UW-Stout	541,685	12,913
Total Federal Program 84.133				3,389,461	672,469
84.220		Centers for International Business Education	UW-Madison	358,470	2,000
84.220		Centers for International Business Education (from UW-Madison)	UW-Milwaukee	6,274	0
Total Federal Program 84.220				364,744	2,000
84.229		Language Resource Centers	UW-Madison	31,656	0
84.274		American Overseas Research Centers	UW-Madison	(15)	0
84.282		Charter Schools	UW-Madison	394,216	35,000
84.283		Comprehensive Regional Assistance Centers	UW-Madison	1,374,821	326,232
84.305		Education Research, Development and Dissemination	UW-Madison	1,662,131	1,065,026
84.324		Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities	UW-Madison	2,180,248	146,862
84.324		Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities (from UW-Madison)	UW-Milwaukee	95,065	0
Total Federal Program 84.324				2,275,313	146,862
84.325		Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	UW-Madison	191,681	74,600
84.327		Special Education-Technology and Media Services for Individuals with Disabilities	UW-Madison	281,951	0
84.335		Child Care Access Means Parents in School	UW-Madison	7,958	0
84.336		Teacher Quality Enhancement Grants (from UW System Admin)	UW-Madison	(11)	0
N/A	84.RD	R&D	UW-Madison	256,308	0
Subtotal Direct R&D Grants				10,906,622	2,359,446

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
R&D Subgrants:					
84.116	84.AGR dtd 1/8/04	Fund for the Improvement of Postsecondary Education (from Saint Xavier University)	UW-Madison	17,770	0
84.116	84.R030246	Fund for the Improvement of Postsecondary Education (from University of Houston)	UW-Milwaukee	4,960	0
84.133	84.UF01089	National Institute on Disability and Rehabilitation Research (from University of Florida)	UW-Madison	66,437	0
84.133	84.2-5-33483-5613	National Institute on Disability and Rehabilitation Research (from University of Illinois-Chicago)	UW-Madison	9,305	0
84.215	84.AGR dtd 5/10/02	Fund for the Improvement of Education (from University of Notre Dame)	UW-Madison	7,840	0
84.287	84.PR3-14293 C01429	Twenty-First Century Community Learning Centers (from Milwaukee Public Schools)	UW-Milwaukee	13,702	0
84.305	84.AGR dtd 10/31/01	Education Research, Development and Dissemination (from Claremont University)	UW-Madison	94,039	0
84.305	84.2187-IWM-USDE-0167	Education Research, Development and Dissemination (from Pennsylvania State University)	UW-Madison	82,376	0
84.305	84.24180	Education Research, Development and Dissemination (from Research Foundation of State University of New York)	UW-Madison	15,050	0
84.305	84.601-0057-1	Education Research, Development and Dissemination (from Purdue University)	UW-Milwaukee	112,425	0
84.308		National Institute on Educational Governance, Finance, Policymaking, and Management (from University of Pennsylvania)	UW-Madison	656,432	0
84.324	84.600108/200647	Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities (from George Mason University)	UW-Madison	25,563	0
84.326		Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (from University of South Florida)	UW-Milwaukee	5,368	0
N/A	84.AGR dtd 11/12/03	Improving Alignment Tools for Enhanced, More Accessible Assessments (from Council of Chief State School Officers)	UW-Madison	95,885	0
N/A	84.022965	Collaborative Project to Conduct Content Analysis Workshop of Selected Standards and Assessments in Four States (from North Central Regional Educational Lab)	UW-Madison	4,369	0
N/A	84.AGR dtd 3/30/03	Small Learning Communities (from North Central Regional Educational Lab)	UW-Madison	235,052	8,178
N/A	84.04-1-171-2	Aging with Dual Diagnosis: Families of Individuals with Developmental Disabilities and Severe Mental Health Problems (from University of Illinois)	UW-Madison	10,763	0
N/A	84.04-1-171-4	Aging Latino and African American Caregivers of Children with Developmental Disabilities (from University of Illinois-Chicago)	UW-Madison	9,517	0
N/A	84.RF816263	Contextual Teaching and Learning (from Ohio State University Research Foundation)	UW-Milwaukee	800	0
N/A	84.4-66320-03-235	National Early Childhood Transition Research and Training Center (from University of Kentucky Research Foundation)	UW-Milwaukee	127,017	0
Subtotal R&D Subgrants				1,594,670	8,178
TOTAL R&D FROM U.S. DEPARTMENT OF EDUCATION				12,501,292	2,367,624
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:					
89.003		National Historical Publications and Records Grants	UW-Madison	173,627	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.103		Food and Drug Administration-Research	UW-Madison	89,824	0
93.107		Model State-Supported Area Health Education Centers	UW-Madison	1,414	0
93.110		Maternal and Child Health Federal Consolidated Programs	UW-Madison	163,629	0
93.113		Biological Response to Environmental Health Hazards	UW-Madison	2,654,760	31,445
93.113		Biological Response to Environmental Health Hazards	UW-Milwaukee	460,283	78,548
93.113		Biological Response to Environmental Health Hazards	UW-Eau Claire	33,028	0
		Total Federal Program 93.113		3,148,071	109,993
93.114		Applied Toxicological Research and Testing	UW-Madison	199,467	0
93.121		Oral Diseases and Disorders Research	UW-Madison	20,841	0
93.136		Injury Prevention and Control Research and State and Community Based Programs	UW-Milwaukee	737	0
93.172		Human Genome Research	UW-Madison	926,242	0
93.173		Research Related to Deafness and Communication Disorders	UW-Madison	6,640,551	268,731
93.173		Research Related to Deafness and Communication Disorders	UW-Milwaukee	287,593	0
		Total Federal Program 93.173		6,928,144	268,731
93.208		Great Lakes Human Health Effects Research	UW-Milwaukee	98,236	0
93.213		Research and Training in Complementary and Alternative Medicine	UW-Madison	452,484	0
93.225		National Research Service Awards-Health Services Research Training	UW-Madison	5,059	0
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Madison	1,801,272	212,652
93.226		Research on Healthcare Costs, Quality and Outcomes	UW-Milwaukee	58,556	0
		Total Federal Program 93.226		1,859,828	212,652
93.230		Consolidated Knowledge Development and Application Program	UW-Madison	426,473	180,106
93.233		National Center on Sleep Disorders Research	UW-Madison	428,412	0
93.239		Policy Research and Evaluation Grants	UW-Madison	752,781	0
93.242		Mental Health Research Grants	UW-Madison	11,194,217	303,271
93.242		Mental Health Research Grants	UW-Milwaukee	1,047,711	81,476
		Total Federal Program 93.242		12,241,928	384,747
93.262		Occupational Safety and Health Research Projects	UW-Madison	365,899	0
93.262		Occupational Safety and Health Research Projects	UW-Milwaukee	809,254	421,894
		Total Federal Program 93.262		1,175,153	421,894
93.273		Alcohol Research Programs	UW-Madison	2,486,597	157,290
93.273		Alcohol Research Programs	UW-Milwaukee	1,232,557	502,870
		Total Federal Program 93.273		3,719,154	660,160
93.279		Drug Abuse Research Programs	UW-Madison	1,244,543	66,354
93.279		Drug Abuse Research Programs	UW-Eau Claire	52,852	0
		Total Federal Program 93.279		1,297,395	66,354
93.281		Mental Health Research Career/Scientist Development Awards	UW-Madison	569,881	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.282		Mental Health National Research Service Awards for Research Training	UW-Madison	96,111	0
93.282		Mental Health National Research Service Awards for Research Training	UW-Milwaukee	2,077	0
Total Federal Program 93.282				98,188	0
93.283		Centers for Disease Control and Prevention-Investigations and Technical Assistance	UW-Madison	375,795	108,296
93.286		Discovery and Applied Research	UW-Madison	1,660,250	34,643
93.287		Bioengineering Research	UW-Madison	594,086	0
93.333		Clinical Research	UW-Madison	285,417	0
93.361		Nursing Research	UW-Madison	1,932,502	56,528
93.361		Nursing Research	UW-Milwaukee	636,872	13,268
Total Federal Program 93.361				2,569,374	69,796
93.371		Biomedical Technology	UW-Milwaukee	86,819	0
93.389		National Center for Research Resources	UW-Madison	6,352,914	2,192,630
93.390		Academic Research Enhancement Award	UW-Milwaukee	42,361	0
93.390		Academic Research Enhancement Award	UW-La Crosse	80,195	0
93.390		Academic Research Enhancement Award	UW-Stevens Point	29,333	0
Total Federal Program 93.390				151,889	0
93.393		Cancer Cause and Prevention Research	UW-Madison	7,803,634	182,419
93.394		Cancer Detection and Diagnosis Research	UW-Madison	307,753	0
93.395		Cancer Treatment Research	UW-Madison	7,412,536	319,159
93.395		Cancer Treatment Research	UW-Milwaukee	(53,869)	0
Total Federal Program 93.395				7,358,667	319,159
93.396		Cancer Biology Research	UW-Madison	4,582,356	41,572
93.397		Cancer Centers Support Grants	UW-Madison	5,160,492	386,203
93.398		Cancer Research Manpower	UW-Madison	752,999	0
93.399		Cancer Control	UW-Madison	5,989,857	84,241
93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund (from UW-Extension)	UW-Madison	6,851	0
93.837		Heart and Vascular Diseases Research	UW-Madison	10,246,147	219,852
93.838		Lung Diseases Research	UW-Madison	7,994,373	550,048
93.839		Blood Diseases and Resources Research	UW-Madison	1,806,739	160,274
93.839		Blood Diseases and Resources Research	UW-La Crosse	28,433	0
Total Federal Program 93.839				1,835,172	160,274
93.846		Arthritis, Musculoskeletal and Skin Diseases Research	UW-Madison	3,549,067	216,095
93.847		Diabetes, Endocrinology and Metabolism Research	UW-Madison	4,859,347	132,494
93.847		Diabetes, Endocrinology and Metabolism Research	UW-Milwaukee	320,421	0
93.847		Diabetes, Endocrinology and Metabolism Research	UW-La Crosse	(606)	0
Total Federal Program 93.847				5,179,162	132,494
93.848		Digestive Diseases and Nutrition Research	UW-Madison	1,774,605	25,451
93.849		Kidney Diseases, Urology and Hematology Research	UW-Madison	3,618,972	118,476
93.853		Extramural Research Programs in the Neurosciences and Neurological Disorders	UW-Madison	7,993,823	861,297
93.855		Allergy, Immunology and Transplantation Research	UW-Madison	4,847,094	244,640

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.856		Microbiology and Infectious Diseases Research	UW-Madison	13,907,416	369,116
93.856		Microbiology and Infectious Diseases Research	UW-La Crosse	49,894	0
93.856		Microbiology and Infectious Diseases Research	UW-Stevens Point	15,998	0
Total Federal Program 93.856				13,973,308	369,116
93.859		Biomedical Research and Research Training	UW-Madison	17,085,266	193,011
93.862		Genetics and Developmental Biology Research and Research Training	UW-Parkside	281,966	0
93.865		Child Health and Human Development Extramural Research	UW-Madison	7,833,486	231,164
93.866		Aging Research	UW-Madison	11,727,588	1,511,987
93.866		Aging Research	UW-River Falls	(65)	0
Total Federal Program 93.866				11,727,523	1,511,987
93.867		Vision Research	UW-Madison	9,004,631	290,596
93.867		Vision Research	UW-Oshkosh	9,907	0
Total Federal Program 93.867				9,014,538	290,596
93.879		Medical Library Assistance	UW-Madison	1,123,031	0
93.884		Grants for Residency Training in Primary Care Medicine and Dentistry	UW-Madison	133,777	22,139
93.894		Resource and Manpower Development in the Environmental Health Sciences	UW-Madison	(23,749)	0
93.894		Resource and Manpower Development in the Environmental Health Sciences (from UW-Milwaukee)	UW-Madison	17,564	0
93.894		Resource and Manpower Development in the Environmental Health Sciences	UW-Milwaukee	473,056	0
Total Federal Program 93.894				466,871	0
93.918		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	UW-Madison	25,323	0
93.929		Center for Medical Rehabilitation Research	UW-Milwaukee	(77)	0
93.934		Fogarty International Research Collaboration Award	UW-Madison	61,569	0
93.944		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	UW-Madison	110,863	23,960
93.956		Agricultural Health and Safety Programs	UW-Madison	113,433	0
93.989		International Research and Research Training	UW-Madison	188,687	0
N/A	93.RD	R&D from Office of the Secretary	UW-Madison	158,545	31,114
N/A	93.RD	R&D from Office of the Public Health and Science	UW-Madison	37,709	0
N/A	93.RD	R&D from Centers for Disease Control and Prevention	UW-Madison	20,229	0
N/A	93.RD	R&D from Centers for Medicare and Medicaid Services	UW-Madison	6,545,772	6,241,742
N/A	93.RD	R&D from National Institutes of Health	UW-Madison	33,308,292	3,406,927
N/A	93.231-98-0010	Alzheimer's Demonstration Grant	UW-Milwaukee	661,746	119,532
Subtotal Direct R&D Grants				228,552,766	20,693,511
R&D Subgrants:					
93.136	93.R49/CCR 51961-03	Injury Prevention and Control Research and State and Community Based Programs (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	1,031	0
93.172	93.AGR dtd 11/18/03	Human Genome Research (from Nimblegen Systems, Inc.)	UW-Madison	89,323	0
93.173	93.AGR dtd 2/22/01	Research Related to Deafness and Communication Disorders (from Case Western Reserve University)	UW-Madison	(20,128)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.173	93.4000061340; 4000089881	Research Related to Deafness and Communication Disorders (from University of Iowa)	UW-Madison	111,594	0
93.173	93.397724	Research Related to Deafness and Communication Disorders (from University of Washington)	UW-Madison	148,450	0
93.173	93.02-331	Research Related to Deafness and Communication Disorders (from University of Illinois)	UW-Milwaukee	90,344	0
93.226	93.AGR dtd 2/27/01	Research on Healthcare Costs, Quality and Outcomes (from Harvard Medical School)	UW-Madison	11,663	0
93.230	93.1HT79T13178	Consolidated Knowledge Development and Application Program (from United Community Center)	UW-Milwaukee	60,329	0
93.230	93.01-0359	Consolidated Knowledge Development and Application Program (from University of Connecticut Health Center)	UW-Milwaukee	2,102	0
93.242	93.MC-45813x-D-JW	Mental Health Research Grants (from Boston University)	UW-Madison	292,796	0
93.242	93.1090048- 132796/132800	Mental Health Research Grants (from Carnegie Mellon University)	UW-Madison	260,319	0
93.242	93.02-SC-NIH-1004	Mental Health Research Grants (from Duke University)	UW-Madison	(273)	0
93.242	93.0001UWIS	Mental Health Research Grants (from Group Health Cooperative)	UW-Madison	130,062	6,560
93.242	93.AGR dtd 5/29/02	Mental Health Research Grants (from Prairie Technologies)	UW-Madison	126,007	0
93.242	93.SP10245	Mental Health Research Grants (from University of Massachusetts-Worcester)	UW-Madison	1,666	0
93.242	93.R01MH57545-04	Mental Health Research Grants (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	(5,862)	0
93.262	93.AGR dtd 9/22/03	Occupational Safety and Health Research Projects (from Marshfield Medical Research Foundation)	UW-Madison	276	0
93.262	93.2005151	Occupational Safety and Health Research Projects (from University of Utah)	UW-Milwaukee	55,021	0
93.263	93.T42/CCT 522954- 01	Occupational Safety and Health-Training Grants (from University of Illinois-Chicago)	UW-Milwaukee	6,704	0
93.273	93.5-38650	Alcohol Research Programs (from University of Pennsylvania)	UW-Madison	179,761	0
93.273	93.Y-304782	Alcohol Research Programs (from Wayne State University)	UW-Madison	21,808	0
93.273	93.R01 AA-12407	Alcohol Research Programs (from Indiana University)	UW-Milwaukee	58,007	0
93.273	93.5 R01 AA-13567	Alcohol Research Programs (from Medical College of Wisconsin, Inc.)	UW-Milwaukee	206,214	0
93.273	93.030616 JAN092 S1	Alcohol Research Programs (from Meharry Medical College)	UW-Milwaukee	50,637	0
93.273	93.5-42U-7901	Alcohol Research Programs (from Research Triangle Institute Center for Economic Research)	UW-Milwaukee	48,714	0
93.283	93.15510; 797224A5	Centers for Disease Control and Prevention-Investigations and Technical Assistance (from Milwaukee Public Schools)	UW-Milwaukee	6,670	0
93.286	93.F009416	Discovery and Applied Research (from University of Michigan)	UW-Madison	20,210	0
93.361	93.CG005015-1	Nursing Research (from University of Missouri)	UW-Eau Claire	154,292	0
93.389	93.030423 DG061 S3	National Center for Research Resources (from Meharry Medical College)	UW-Milwaukee	3,065	0
93.393	93.3162-01-00	Cancer Cause and Prevention Research (from California Pacific Medical Center Research Institute)	UW-Madison	2,598	0
93.393	93.744155 RF0095	Cancer Cause and Prevention Research (from Ohio State University Research Foundation)	UW-Madison	175,557	0
93.393	93.4-62233-99-22; 66239-03-146	Cancer Cause and Prevention Research (from University of Kentucky Research Foundation)	UW-Madison	5,811	0
93.394	93.AGR dtd 5/22/01	Cancer Detection and Diagnosis Research (from University of Texas)	UW-Madison	(16,372)	0
93.394	93.AGR dtd 6/13/04	Cancer Detection and Diagnosis Research (from University of Texas MD Anderson Medical Center)	UW-Madison	66,482	0

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93.395	93.AGR dtd 10/23/02	Cancer Treatment Research (from Case Western Reserve University)	UW-Madison	3,577	0
93.395	93.UWM 21100; 211-01	Cancer Treatment Research (from Frontier Science and Technology Research Foundation)	UW-Madison	14,657	0
93.395	93.11480; 11814; 98543-1132	Cancer Treatment Research (from National Childhood Cancer Foundation)	UW-Madison	91,532	0
93.395	93.RF00948615	Cancer Treatment Research (from Ohio State University Research Foundation)	UW-Madison	64,261	0
93.395	93.4-63155-00-49	Cancer Treatment Research (from University of Kentucky)	UW-Madison	57,845	0
93.395	93.4-65669-02-304	Cancer Treatment Research (from University of Kentucky Research Foundation)	UW-Madison	57,106	0
93.395	93.5-37851B	Cancer Treatment Research (from University of Pennsylvania)	UW-Madison	128,975	0
93.395	93.WU-03-151/29435J	Cancer Treatment Research (from Washington University)	UW-Madison	14,434	0
93.397	93.0600 370 XAC1 459; XAC1 504; XA94 503	Cancer Centers Support Grants (from Northwestern University)	UW-Madison	219,142	0
93.399	93.AGR dtd 8/1/02; 9/20/01	Cancer Control (from Mayo Clinic)	UW-Madison	1,544	0
93.399	93.RD	Cancer Control (from Medical College of Wisconsin, Inc.)	UW-Madison	3,915	0
93.399	93.PFED-WIS-01	Cancer Control (from NSABP Foundation, Inc.)	UW-Madison	19,845	800
93.399	93.AGR dtd 6/1/01	Cancer Control (from Southwest Oncology Group)	UW-Madison	77,158	0
93.558	93.04-WAA-61	Temporary Assistance for Needy Families (from Private Industry Council of Milwaukee County, Inc.)	UW-Milwaukee	35,713	0
93.558		Temporary Assistance for Needy Families (from Silver Spring Neighborhood Center)	UW-Milwaukee	33,125	0
93.670	93.GC10724-115788; 119910	Child Abuse and Neglect Discretionary Activities (from University of Virginia)	UW-Madison	44,081	0
93.837	93.542817-000	Heart and Vascular Diseases Research (from Medical College of Wisconsin, Inc.)	UW-Madison	646	0
93.838	93.173124	Lung Diseases Research (from Brigham and Women's Hospital)	UW-Madison	58,001	0
93.839	93.AGR dtd 5/22/03	Blood Diseases and Resources Research (from Blood Center of Southeastern Wisconsin)	UW-Madison	79,999	0
93.839	93.6380-5	Blood Diseases and Resources Research (from Boston University School of Medicine)	UW-Madison	15,107	0
93.839	93.120902	Blood Diseases and Resources Research (from Duke University Medical School)	UW-Madison	1,611	0
93.846	93.AGR dtd 9/24/03	Arthritis, Musculoskeletal and Skin Diseases Research (from Harvard University)	UW-Madison	74,794	0
93.847	93.03-C09; 04-C05	Diabetes, Endocrinology and Metabolism Research (from George Washington University)	UW-Madison	195,995	0
93.847	93.B636736 2502; 2503	Diabetes, Endocrinology and Metabolism Research (from University of Minnesota)	UW-Madison	376,235	0
93.847	93.VUMC CA 9184	Diabetes, Endocrinology and Metabolism Research (from Vanderbilt University)	UW-Madison	10,089	1,065
93.849	93.1032873	Kidney Diseases, Urology and Hematology Research (from California Institute of Technology)	UW-Madison	104,600	0
93.853	93.GC172226 NGC	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Boston University)	UW-Madison	51,187	0
93.853	93.H6636365204	Extramural Research Programs in the Neurosciences and Neurological Disorders (from University of Minnesota)	UW-Madison	37,502	0
93.853	93.CK 123108	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Wake Forest University)	UW-Madison	(3,132)	0
93.853	93.WU-02-118; 143	Extramural Research Programs in the Neurosciences and Neurological Disorders (from Washington University)	UW-Madison	1,587	0

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93.855	93.CK 216086	Allergy, Immunology and Transplantation Research (from New York Medical College)	UW-Madison	15,276	0
93.856	93.78689	Microbiology and Infectious Diseases Research (from Harbor-UCLA Research and Education Institute)	UW-Madison	59,133	0
93.856	93.AGR dtd 6/24/04; 12/19/03	Microbiology and Infectious Diseases Research (from Medical College of Wisconsin, Inc.)	UW-Madison	258,884	0
93.856	93.0600 370 F329 333; XA94 500	Microbiology and Infectious Diseases Research (from Northwestern University)	UW-Madison	18,169	4,056
93.856	93.3359SC	Microbiology and Infectious Diseases Research (from University of California-San Francisco)	UW-Madison	183,829	0
93.856	93.26020/5-30039; 30157	Microbiology and Infectious Diseases Research (from University of Chicago)	UW-Madison	465,555	0
93.856	93.AGR dtd 8/17/00	Microbiology and Infectious Diseases Research (from University of Cincinnati)	UW-Madison	86,056	0
93.856	93.29297S/WU-02-74	Microbiology and Infectious Diseases Research (from Washington University)	UW-Madison	172,719	0
93.856	93.AGR dtd 12/4/01	Microbiology and Infectious Diseases Research (from Yale University)	UW-Madison	61,623	0
93.859	93.S020051; S030091	Biomedical Research and Research Training (from Texas A&M Research Foundation)	UW-Madison	106,211	0
93.859	93.00-262; 01-127; 03-340	Biomedical Research and Research Training (from University of Illinois)	UW-Madison	234,419	0
93.859	93.3-48242-7810	Biomedical Research and Research Training (from University of New Mexico)	UW-Madison	6,681	0
93.865	93.0600 370 HD08 676	Child Health and Human Development Extramural Research (from Northwestern University)	UW-Madison	51,217	0
93.865	93.F004676	Child Health and Human Development Extramural Research (from University of Michigan)	UW-Madison	158,032	0
93.865	93.2112036-02/120040; 23315	Child Health and Human Development Extramural Research (from University of Utah)	UW-Madison	39,852	0
93.866	93.5-30068.5703	Aging Research (from Dartmouth College)	UW-Madison	54,641	0
93.866	93.3094SC	Aging Research (from University of California-San Francisco)	UW-Madison	27,239	0
93.866	93.5-34425-B	Aging Research (from University of Pennsylvania)	UW-Madison	159,800	0
93.867	93.DS772	Vision Research (from Duke University)	UW-Madison	(11,287)	0
93.867	93.8204-93061-7	Vision Research (from Johns Hopkins University)	UW-Madison	17,020	0
93.867	93.5-52085	Vision Research (from University of North Carolina-Chapel Hill)	UW-Madison	19,756	0
93.867	93.539491D; 535443; 540026; 541275D; 541781	Vision Research (from University of Pennsylvania)	UW-Madison	75,828	0
93.867	93.H22921; H25950; H28233	Vision Research (from University of Southern California)	UW-Madison	130,079	0
93.867	93.201-6-2150	Vision Research (from University of Texas-Houston)	UW-Madison	34,357	0
93.867	93.WU-99-29	Vision Research (from Washington University)	UW-Madison	15,166	0
93.884	93.AGR dtd 9/27/02	Grants for Residency Training in Primary Care Medicine and Dentistry (from Aurora Health Care, Inc.)	UW-Madison	54,464	0
93.933	93.1626; 1U26 94 00014	Demonstration Projects for Indian Health (from Great Lakes Inter-Tribal Council)	UW-Milwaukee	35,866	0
93.938	93.C001139	Cooperative Agreement to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (from Milwaukee Public Schools)	UW-Milwaukee	10,068	0
93.941	93.AGR dtd 11/6/03; 12/11/02	HIV Demonstration, Research, Public and Professional Education Projects (from Medical College of Wisconsin, Inc.)	UW-Madison	26,188	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
93.959	93.FHJG026	Block Grants for Prevention and Treatment of Substance Abuse (from United Community Center)	UW-Milwaukee	43,759	0
N/A	93.AGR dtd 10/7/02	High-Throughput Functional Analysis of Proteins (from 3-Dimensional Pharmaceuticals, Inc.)	UW-Madison	(9,105)	0
N/A	93.AGR dtd 2/7/03	Midwest AIDS Training and Education Center of Wisconsin (from AIDS Resource Center of Wisconsin, Inc.)	UW-Madison	(16,214)	0
N/A	93.9526-3878	Randomized Controlled Trial of Fat Reduction, Calcium, Vitamin D Supplementation (from Albert Einstein College of Medicine)	UW-Madison	3,966	0
N/A	93.AGR dtd 11/21/02	Anthropomorphic Compressed Breastphantoms (from American College of Radiology)	UW-Madison	(345)	0
N/A	93.AGR dtd 5/27/04; 6/30/03	Outcomes and Quality of Life Measures for Acrin (from American College of Radiology)	UW-Madison	41,860	0
N/A	93.AGR dtd 3/14/02; CK 75815	Radiation Therapy Oncology Group (from American College of Radiology)	UW-Madison	32,743	0
N/A	93.AGR dtd 2/24/04; 12/15/03	Randomized Study of Two Interventions for Liquid Aspiration (from American Speech Language and Hearing Association)	UW-Madison	126,583	0
N/A	93.AGR dtd 12/21/00	National Stem Cell Center Resource (from American Type Culture Collection)	UW-Madison	229,892	0
N/A	93.AGR dtd 4/16/02	Interdisciplinary Faculty Development Program in Substance Abuse Education (from Association for Medical Education and Research in Substance Abuse)	UW-Madison	49,823	0
N/A	93.AGR dtd 9/10/02	Intergovernmental Personnel Assignment Agreement (from Association of Public Health Laboratories)	UW-Madison	9,885	0
N/A	93.965	Mapping Interactive Cancer Susceptibility (from Beckman Research Institute)	UW-Madison	(4,428)	0
N/A	93.9872-2/1	Determination of Pedestrian Pushbutton Activation Duration at Typical Signalized Intersections (from Boston College)	UW-Madison	37,288	0
N/A	93.939-3	Social Security Reform and Exchange of Bequests for Elder Care (from Boston College)	UW-Madison	(2,579)	0
N/A	93.RD	Social and Affective Processes in Autism (from Boston University)	UW-Madison	69,300	0
N/A	93.M916981	Cardiovascular Risk in Sleep Apnea: Framingham Study (from Boston University School of Medicine)	UW-Madison	18,491	0
N/A	93.AGR dtd 5/4/04	Role of CD4 and DN CD1D-Restricted T Cells in Type 1 Diabetes (from Brigham and Women's Hospital)	UW-Madison	53,241	0
N/A	93.RD	Familial Study of Severe Phonology Disorders (from Case Western Reserve University)	UW-Madison	9,872	0
N/A	93.1020-48; 1048-48	Healthy and Productive Organizations in Construction Industry (from Center to Protect Workers Rights)	UW-Madison	34,506	0
N/A	93.65407	Applications of Advanced Network Infrastructure in Health and Disaster Management (from Children's Hospital of Boston)	UW-Madison	4,493	0
N/A	93.AGR dtd 1/29/02	Modifiers of Early Pancreatic Injury in Cystic Fibrosis (from Children's Hospital of Denver)	UW-Madison	70,940	0
N/A	93.AGR dtd 7/2/03	Biology and Therapy of High Risk Neuroblastoma (from Children's Hospital of Los Angeles)	UW-Madison	57,060	0
N/A	93.AGR dtd 3/14/03	Community Child Care Initiative (from City of Madison)	UW-Madison	1,563	0
N/A	93.AGR dtd 6/11/04	Molecular Mechanisms of Schwann Cell Myelination (from Cleveland Clinic Foundation)	UW-Madison	49,415	0
N/A	93.AGR dtd 9/29/03	Multicenter Randomized Trial of DSRS Versus TIPS (from Cleveland Clinic Foundation)	UW-Madison	101,749	0
N/A	93.AGR dtd 11/5/02	Early Head Start Program (from Dane County Parent Council, Inc.)	UW-Madison	(35)	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.117161	Action for Heart Failure and Controlled Trial Investigating Outcomes of Exercise Training (from Duke University)	UW-Madison	390	0
N/A	93.CK 30000491579; 126	American College of Oncology Surgeons Group (from Duke University)	UW-Madison	12,179	0
N/A	93.R00193	Spaced Retrieval: Cognitive Intervention for Traumatic Brain Injury (from Florida State University)	UW-Madison	3,178	0
N/A	93.3016; 9621	Children's Cancer Group Chairman's Award (from Foundation for the Children's Oncology Group)	UW-Madison	30,811	0
N/A	93.RD	Development of Allergy Diagnostic (from Gentel Biosurfaces, Inc.)	UW-Madison	10,287	0
N/A	93.RD	Evaluation of Allergy-Specific Antibody Screening Technique (from Gentel Biosurfaces, Inc.)	UW-Madison	153	0
N/A	93.96-S03	Epidemiology of Diabetes Intervention and Complications (from George Washington University)	UW-Madison	104,456	0
N/A	93.02-C10	Reading Center: Diabetes Prevention Program (from George Washington University)	UW-Madison	38,487	0
N/A	93.AGR dtd 7/7/03	Honoring Our Children-Rural Health Outreach (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	5,093	0
N/A	93.AGR dtd 9/17/03; 1/10/03	Improving American Indian Cancer Surveillance and Data Reporting in Wisconsin (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	46,170	0
N/A	93.AGR dtd 9/23/03; 12/23/02	Obesity Prevention in Wisconsin American Indian Children (from Great Lakes Inter-Tribal Council, Inc.)	UW-Madison	88,943	0
N/A	93.27469-110	GOG Contract (from Gynecologic Oncology Group)	UW-Madison	82,985	0
N/A	93.CK 9971	Randomized, Investigator-Blinded Trial of Novel Antiseptic Urinary-Collection-System Device (from ICET, Inc.)	UW-Madison	137,370	0
N/A	93.2002-10-0567	Dose Finding Study of IDEC-Y2B8 with Stem Cell Support (from IDEC Pharmaceuticals Corporation)	UW-Madison	1,787	0
N/A	93.AGR dtd 8/22/02	Monoclonal Antibodies for Osteoporosis Research (from Imgenex Corporation)	UW-Madison	744	0
N/A	93.AGR dtd 8/15/03	Novel Preservation Fluid for Organ Transplantation (from Inotek Pharmaceuticals Corporation)	UW-Madison	24,620	0
N/A	93.AGR dtd 7/9/02	Transplantation of Cultured Ovine Neocartilage for Repair of Articular Cartilage Defects in Adult Sheep (from ISTO Technologies, Inc.)	UW-Madison	(24,301)	0
N/A	93.AGR dtd 6/1/03	Diabetic Retinopathy Clinic Research Network Steering Committee (from JAEB Center for Health Research)	UW-Madison	8,802	0
N/A	93.8212-32599; 8310-94414	Collaborative Ocular Melanoma Study (from Johns Hopkins University)	UW-Madison	11,765	0
N/A	93.8811-98155	Cytomegalovirus Retinitis Viral Resistance Study (from Johns Hopkins University)	UW-Madison	31,265	0
N/A	93.AGR dtd 1/21/03	Genetic Modifiers of Cystic Fibrosis (from Johns Hopkins University)	UW-Madison	68	0
N/A	93.8301-39361	MR Tracking of Magnetically Labeled Stem Cells (from Johns Hopkins University)	UW-Madison	23,309	0
N/A	93.JK010504	Gene Methylation and Therapeutic Response in Lung Cancer (from Lovelace Respiratory Research Institute)	UW-Madison	22,078	0
N/A	93.AGR dtd 7/7/03	Wisconsin Geriatric Education Center (from Marquette University)	UW-Madison	15,111	0
N/A	93.AGR dtd 6/25/03; 10/4/02	Cardiac Channel Mutations in Sudden Infant Death Syndrome (from Mayo Clinic)	UW-Madison	102,613	0
N/A	93.RD	Determinants of Childhood Obesity in American Indian Children (from Mayo Clinic)	UW-Madison	17,427	0
N/A	93.AGR dtd 9/6/01	Early Therapeutics Development (from Mayo Clinic)	UW-Madison	54,607	0
N/A	93.RD	Paracrine Dysregulation of Oocyte Competence in PCOS (from Mayo Clinic)	UW-Madison	248,975	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.AGR dtd 2/24/04; 6/19/03; 11/14/02	Immunization-Induced AMI and CMI Against Malaria (from MCP Hahnemann/Drexel University)	UW-Madison	119,359	0
N/A	93.RD	Neurochemistry and Neurophysiology of Methylphenidate (from MCP Hahnemann University)	UW-Madison	58,566	0
N/A	93.AGR dtd 4/18/03; 638930	Cellular and Molecular Basis for Tri Cariotoxicity (from Medical College of Wisconsin, Inc.)	UW-Madison	186,290	0
N/A	93.578649; 631209	Development of Novel Mass Spectrometry Tools for Individual Cell Proteome Analysis (from Medical College of Wisconsin, Inc.)	UW-Madison	533,036	0
N/A	93.RD	Retinol Binding Protein and Heart Development (from Medical College of Wisconsin, Inc.)	UW-Madison	66,956	0
N/A	93.AGR dtd 1/13/04; 0255-5411-4609	G Protein-Effector Interactions in Gustation (from Mount Sinai School of Medicine)	UW-Madison	24,208	0
N/A	93.11181	Children's Oncology Group Immunotherapy Reference and Resource (from National Childhood Cancer Foundation)	UW-Madison	13,500	0
N/A	93.12358	Study Chair Support for Phase I Consortium Study (from National Childhood Cancer Foundation)	UW-Madison	10,000	0
N/A	93.AGR dtd 6/6/02	Development of Maskless Array Synthesizer (from Nimblegen Systems, Inc.)	UW-Madison	409,174	0
N/A	93.0600 370 E333 453	Genes, Androgens and Intrauterine Environment (from Northwestern University)	UW-Madison	198,775	69,818
N/A	93.0600 370 F329 333	Northwestern Adult AIDS Clinical Trials Unit (from Northwestern University)	UW-Madison	4,838	0
N/A	93.AGR dtd 10/23/02; 2003-216C	Translational Control of GLI (from Northwestern University)	UW-Madison	36,740	0
N/A	93.F 0321 3766	CC Diode Testing (from Pixelvision)	UW-Madison	(14,948)	0
N/A	93.AGR dtd 12/1/03	Prodermx: Topical Protector Against Radiation Dermatitis in Cancer Patients (from Procetus Biopharm, Inc.)	UW-Madison	45,039	0
N/A	93.AGR dtd 2/6/02	Biodistribution of 62CU-ETS in Heart and Kidneys of Normal Volunteers (from Proportional Technologies, Inc.)	UW-Madison	4,596	0
N/A	93.R41 HD045109- 01	Generating Muscle-Actuated Simulations of GAIT (from Realistic Dynamics, Inc.)	UW-Madison	11,098	0
N/A	93.AGR dtd 3/17/03	Lower Limb Force Vector Control in Hemiplegic Humans (from Rehabilitation Institute Research Corporation)	UW-Madison	15,013	0
N/A	93.RD	Optimal Treatment of Focal Segmental Glomerulosclerosis (from Research Foundation of State University of New York)	UW-Madison	1,250	0
N/A	93.3-42U-6613/005	Development and Validation of Performance Measure Set/Quality Indicators for Evaluation of Medicaid Services (from Research Triangle Institute)	UW-Madison	28,364	0
N/A	93.3-46U-6613	Evaluating Use of Quality Indicators in Long Term Care Survey Process (from Research Triangle Institute)	UW-Madison	246,983	0
N/A	93.AGR dtd 1/28/03	Randomized Controlled Trial of Homocysteine (from Rhode Island Hospital)	UW-Madison	77,656	0
N/A	93.MH62621 SF 2593	Neuropeptide Y Receptors and Hypothalamic Function (from Rosalind Franklin University of Medicine and Science)	UW-Madison	52,945	0
N/A	93.5-70797; 70864; 73577	Cooperative Humoral and Cellular Immunity Against HIV/SIV (from Scripps Research Institute)	UW-Madison	352,127	0
N/A	93.AGR dtd 3/1/01	Test of Elliptical Accommodating Intraocular Lens in Rhesus Monkeys (from Shenasa Medical)	UW-Madison	(7,200)	0
N/A	93.AACTG.27.5152S .01	Endothelial Function in HIV-Infected Subjects (from Social and Scientific Systems, Inc.)	UW-Madison	92,889	8,742
N/A	93.AGR dtd 1/7/03	Family Medicine Curriculum Project (from Society of Teachers of Family Medicine)	UW-Madison	105,690	0
N/A	93.PY-2344	Sleep Disordered Breathing, Apoe and Lipid Metabolism (from Stanford University)	UW-Madison	57,489	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.PY-0796	Spectrum of Narcolepsy and Its Symptoms (from Stanford University)	UW-Madison	143,443	0
N/A	93.N01-CN-95015-MAO	Prevention of Sporadic Colorectal Adenomas with Celecoxib (from Strang Cancer Prevention Center)	UW-Madison	98,629	0
N/A	93.04-0150	Characterization of NIKS Express Cell Lines Therapeutic Anti-Microbial Human Skin Substitute (from Stratatech Corporation)	UW-Madison	89,967	0
N/A	93.AGR dtd 1/12/04; 11/2/00	Creation of Non-Human Embryo Gene Expression Resource (from Temple University)	UW-Madison	37,518	0
N/A	93.AGR dtd 9/26/02	Analyses and Applications of GFAP Transcription (from University of Alabama-Birmingham)	UW-Madison	39,147	0
N/A	93.AGR dtd 8/20/01	Surveillance for Invasive Fungal Infections in Transplant Recipients (from University of Alabama)	UW-Madison	48,556	0
N/A	93.980472-04	Protocols for Maturing and Freezing Monkey Oocytes (from University of California)	UW-Madison	73,117	0
N/A	93.38038	Mechanisms of Psychosocial Suppression of Cortisol (from University of California-Riverside)	UW-Madison	192,935	0
N/A	93.3169SC	Immune Tolerance Network: Double Blinded, Placebo-Controlled, Efficacy and Safety Evaluation of Allergen Immunotherapy Co-Administered with Omalizumab (from University of California-San Francisco)	UW-Madison	676,196	0
N/A	93.3103SC	In Vitro Correlates of Transplant Tolerance in Patients Off Immunosuppression (from University of California-San Francisco)	UW-Madison	50,635	0
N/A	93.24303	Alterations of Circadian Timing in Sleep and Aging (from University of Chicago)	UW-Madison	38,591	0
N/A	93.AGR dtd 9/23/03; 10/2/01	Multi-Center Trial of Academic Hospitals (from University of Chicago)	UW-Madison	25,273	0
N/A	93.FY04.121.003	Improving Nursing Home Enforcement (from University of Colorado Health Sciences)	UW-Madison	79,051	0
N/A	93.B13454	Genes Controlling Virus-Induced Asthma in Rats (from University of Florida)	UW-Madison	6,581	0
N/A	93.30228	Midwest AIDS Training and Education Center (from University of Illinois)	UW-Madison	166,240	0
N/A	93.RD	Midwest AIDS Training and Education Center Transition (from University of Illinois)	UW-Madison	19,100	0
N/A	93.RD	Midwest Collaboration on Child Language Impairment (from University of Iowa)	UW-Madison	105,572	0
N/A	93.4000090996	Oxidative Stress and Aging: Integrated Mechanisms (from University of Iowa)	UW-Madison	86,053	0
N/A	93.N01-AI-65299 S01615	Stability Studies of Botulinum Toxin (from University of Maryland-Baltimore)	UW-Madison	153,353	0
N/A	93.AGR dtd 9/3/03	Health Observances and Public Education Partnership (from University of Medicine and Dentistry of New Jersey)	UW-Madison	466	0
N/A	93.M708716	Co-Stimulation Blockade for Renal Transplantation (from University of Miami)	UW-Madison	198,977	0
N/A	93.662253	Eye Disease in Cuban-American and Puerto Rican Adults (from University of Miami)	UW-Madison	11,371	0
N/A	93.3000389976	Comparison of Back and Neck Fatigue in Stoop (from University of Michigan)	UW-Madison	18,791	0
N/A	93.S6628184109	Effects of Quality Management of Construction Worker Safety (from University of Minnesota)	UW-Madison	7,083	0
N/A	93.H6636365203	Minnesota Stroke Survey (from University of Minnesota)	UW-Madison	141	0
N/A	93.F6286171103	Pathogenesis of Mucosal Transmission/Acute SIV (from University of Minnesota)	UW-Madison	19,529	0
N/A	93.076672	Bases of Normal and Disordered Reading (from University of Southern California)	UW-Madison	28,569	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
N/A	93.AGR dtd 4/3/01	Antihypertensive and Lipid-Lowering Treatment to Prevent Heart Attack Trial (from University of Texas-Houston)	UW-Madison	5	0
N/A	93.GC10724-117902	Sequelae of Child Maltreatment: Developmental Pathways into and Out of Risk (from University of Virginia)	UW-Madison	15,919	0
N/A	93.777111	HIV-1 Shedding from Female Genital Tract (from University of Washington)	UW-Madison	14,438	0
N/A	93.VUMC CA 9184	Genes of Pancreas Function and Development Characterization and Isolation of Islet Stem Cells from Human ES Cells (from Vanderbilt University)	UW-Madison	118,281	4,894
N/A	93.524516/PO P560127	Cryptosporidium Parvum Genome Sequencing Project (from Virginia Commonwealth University)	UW-Madison	59,281	0
N/A	93.AGR dtd 7/1/04	Action to Control Cardiovascular Risk in Diabetes: Accord Eye Study (from Wake Forest University)	UW-Madison	200,492	0
N/A	93.WU-01-105	Carotid Occlusion Surgery Study (from Washington University)	UW-Madison	476	0
N/A	93.RD	Wisconsin Stem Cell Research Center (from Wicell Research Institute)	UW-Madison	33,252	0
N/A	93.AGR dtd 11/21/02	Validation of Infant-Toddler Mental Health Measures (from Yale University)	UW-Madison	57,960	2,837
N/A	93.2916	Well-Being of Retirees-Role of Social Security and Private Pensions (from Boston College)	UW-Milwaukee	12,436	0
N/A	93.CIM1L35996	Evaluation of Milwaukee Adolescent Pregnancy Prevention Consortium (from City of Milwaukee Health Department)	UW-Milwaukee	7,338	0
N/A	93.N01-LM-0-3506 PY-0139	Contract for Research Services (from Stanford University)	UW-La Crosse	128,347	0
N/A	93.AGR dtd 3/6/00	R&D (from Herbst Research, Inc.)	UW-Parkside	2,980	0
Subtotal R&D Subgrants				14,692,467	98,772
TOTAL R&D FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				243,245,233	20,792,283
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:					
R&D Subgrants:					
94.005	94.642-0837-3	Learn and Serve America-Higher Education (from Purdue University)	UW-Madison	30,162	0
94.005	94.A57380	Learn and Serve America-Higher Education (from State of Minnesota)	UW-Madison	5,725	0
N/A	94.04-314	Illinois Families Study: Contextual and Individual Determinants of Child Maltreating Reporting (from University of Illinois-Urbana-Champaign)	UW-Madison	33,803	0
N/A	94.AGR dtd 9/23/03	Evaluation of On-Site Oral Fluid Drug Testing Devices (from Walsh Group)	UW-Madison	17,851	0
TOTAL R&D FROM CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				87,541	0
U.S. DEPARTMENT OF HOMELAND SECURITY:					
R&D Subgrants:					
N/A	97.6223	Countywide Flood Mitigation Planning (from Dane County)	UW-Madison	(515)	0
N/A	97.90922	Risk Assessment Management (from University of Southern California)	UW-Madison	29,865	0
TOTAL R&D FROM U.S. DEPARTMENT OF HOMELAND SECURITY				29,350	0

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<i>RESEARCH AND DEVELOPMENT (R&D) CLUSTER (Note 2)</i>					
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT:					
N/A	98.RD	R&D	UW-Madison	2,574,856	1,954,958
R&D Subgrants:					
N/A	98.2941-1729-P01	Women's Property Rights (from Academy for Educational Development)	UW-Madison	12,462	0
N/A	98.AGR dtd 2/24/03	Mexican and U.S. Dairyland Partnership Between Queretaro and Wisconsin (from American Council on Education)	UW-Madison	35,522	10,000
N/A	98.AGR dtd 10/17/01	Evaluation of Yak Crossbreeds as High Altitude Milk Cows (from Association Liaison Office for University Cooperation in Development)	UW-Madison	27,474	0
N/A	98.AGR dtd 9/25/01	Local Initiatives for Watershed Management (from Association Liaison Office for University Cooperation in Development)	UW-Madison	38,958	0
N/A	98.AGR dtd 6/26/03; 6/17/02	Intergovernment Personnel Assignment Agreement (from Checchi and Company Consulting, Inc.)	UW-Madison	126,601	0
N/A	98.4050-98-S-002	Broadening Access and Strengthening Input Market Systems (from Development Alternatives, Inc.)	UW-Madison	140,098	0
N/A	98.TA-MOU-01-C21-008	Molecular Marker Assisted Breeding for Resistance to Whitefly-Transmitted Geminiviruses (from Hebrew University of Jerusalem)	UW-Madison	18,397	0
N/A	98.AGR dtd 5/15/89	Molecular Approaches to Control of Bean Golden Mozaic (from Michigan State University)	UW-Madison	(515)	0
N/A	98.RD	Identifying Pathways into and out of Poverty (from Nathan Associates)	UW-Madison	4,480	0
N/A	98.B588-JO8	Support to Department of Land Affairs in South Africa (from Nathan Associates)	UW-Madison	65,484	0
N/A	98.GA6-114-A-00-01-00111	Development of Land Markets in Georgia (from Terra Institute, Ltd.)	UW-Madison	(918)	0
N/A	98.120-20-24	Community Planning for Sustainable Livestock-Based Forested Ecosystems in Latin America (from University of California-Davis)	UW-Madison	135,191	45,764
N/A	98.125-20-24	Improving Market Infrastructure Through Wool Pools in Kazakhstan (from University of California-Davis)	UW-Madison	29,237	0
N/A	98.124-20-24	Linking Sheep Producers and Markets (from University of California-Davis)	UW-Madison	22,015	2,900
N/A	98.RC710-013/2265417	Genetic Approaches to Eliminate Aflatoxin Contamination of Peanuts (from University of Georgia)	UW-Madison	111,722	83,803
N/A	98.RC710-006/5912994	Sustainable Agriculture and Natural Resource Management Systems (from University of Georgia)	UW-Madison	577,214	350,815
N/A	98.CAUNV47800WI SC	Developing Institutions and Capacity for Sheep and Fiber Marketing (from University of Wyoming)	UW-Madison	28,771	0
Subtotal R&D Subgrants				1,372,193	493,282
TOTAL R&D FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				3,947,049	2,448,240
U.S.-ISRAEL BINATIONAL SCIENCE FOUNDATION:					
N/A	99.98-00461	Development, Application and Assessment of High Resolution MRI Methods for Cancer Diagnosis	UW-Madison	1,467	0
U.S. CIVILIAN RESEARCH AND DEVELOPMENT FOUNDATION:					
N/A	99.RPI-2553-NO-03	Experimental Investigation of High-Beta Plasma Confinement in Gas-Dynamic Trap	UW-Madison	1,809	0
TOTAL RESEARCH AND DEVELOPMENT CLUSTER				\$ 473,433,302	\$ 49,997,982

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<i>STUDENT FINANCIAL AID (SFA) CLUSTER</i>					
U.S. DEPARTMENT OF EDUCATION:					
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-Madison	\$ 3,355,228	\$ 0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Milwaukee	1,742,632	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Eau Claire	753,258	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-Green Bay	461,617	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-La Crosse	411,606	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Oshkosh	418,989	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Parkside	512,966	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Platteville	451,807	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW-River Falls	433,845	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stevens Point	725,853	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Stout	465,715	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Superior	189,893	0
84.007		Federal Supplemental Educational Opportunity Grants	UW-Whitewater	564,689	0
84.007		Federal Supplemental Educational Opportunity Grants (Note 2)	UW Colleges	514,962	0
Total Federal Program 84.007				11,003,060	0
84.032		Federal Family Education Loans (Notes 2, 18)	UW-Madison	111,468,434	0
84.032		Federal Family Education Loans (Notes 2, 18)	UW-Green Bay	12,883,819	0
84.032		Federal Family Education Loans (Note 18)	UW-La Crosse	25,185,888	0
84.032		Federal Family Education Loans (Note 18)	UW-Oshkosh	26,729,419	0
84.032		Federal Family Education Loans (Note 18)	UW-Parkside	10,944,030	0
84.032		Federal Family Education Loans (Note 18)	UW-Platteville	13,916,144	0
84.032		Federal Family Education Loans (Notes 2, 18)	UW-River Falls	13,188,284	0
84.032		Federal Family Education Loans (Note 18)	UW-Stevens Point	17,481,122	0
84.032		Federal Family Education Loans (Note 18)	UW-Stout	24,192,664	0
84.032		Federal Family Education Loans (Notes 2, 19)	UW Colleges	11,089,771	0
Total Federal Program 84.032				267,079,575	0
84.033		Federal Work-Study Program (Note 2)	UW-Madison	2,852,494	0
84.033		Federal Work-Study Program	UW-Milwaukee	704,957	0
84.033		Federal Work-Study Program	UW-Eau Claire	1,049,731	0
84.033		Federal Work-Study Program (Note 2)	UW-Green Bay	282,965	0
84.033		Federal Work-Study Program	UW-La Crosse	442,878	0
84.033		Federal Work-Study Program	UW-Oshkosh	570,020	0
84.033		Federal Work-Study Program	UW-Parkside	137,011	0
84.033		Federal Work-Study Program	UW-Platteville	434,438	0
84.033		Federal Work-Study Program (Note 2)	UW-River Falls	439,110	0
84.033		Federal Work-Study Program	UW-Stevens Point	948,280	0
84.033		Federal Work-Study Program	UW-Stout	687,809	0
84.033		Federal Work-Study Program	UW-Superior	234,024	0
84.033		Federal Work-Study Program	UW-Whitewater	544,971	0
84.033		Federal Work-Study Program (Note 2)	UW Colleges	379,334	0
Total Federal Program 84.033				9,708,022	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL AID (SFA) CLUSTER</i>					
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 17)	UW-Madison	17,370,718	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Milwaukee	3,115,092	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Eau Claire	4,056,143	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 17)	UW-Green Bay	751,725	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-La Crosse	1,434,727	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Oshkosh	1,514,421	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Parkside	576,533	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Platteville	1,022,980	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 17)	UW-River Falls	1,468,094	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Stevens Point	3,677,369	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Stout	3,218,641	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Superior	388,476	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Note 17)	UW-Whitewater	2,757,846	0
84.038		Federal Perkins Loan Program-Federal Capital Contributions (Notes 2, 17)	UW Colleges	411,299	0
Total Federal Program 84.038				41,764,064	0
84.063		Federal Pell Grant Program (Note 2)	UW-Madison	9,000,176	0
84.063		Federal Pell Grant Program	UW-Milwaukee	12,468,804	0
84.063		Federal Pell Grant Program	UW-Eau Claire	4,941,421	0
84.063		Federal Pell Grant Program (Note 2)	UW-Green Bay	2,793,358	0
84.063		Federal Pell Grant Program	UW-La Crosse	3,876,954	0
84.063		Federal Pell Grant Program	UW-Oshkosh	5,233,916	0
84.063		Federal Pell Grant Program	UW-Parkside	3,333,224	0
84.063		Federal Pell Grant Program	UW-Platteville	3,563,674	0
84.063		Federal Pell Grant Program (Note 2)	UW-River Falls	3,226,122	0
84.063		Federal Pell Grant Program	UW-Stevens Point	5,518,091	0
84.063		Federal Pell Grant Program	UW-Stout	4,474,396	0
84.063		Federal Pell Grant Program	UW-Superior	2,227,796	0
84.063		Federal Pell Grant Program	UW-Whitewater	4,641,503	0
84.063		Federal Pell Grant Program (Note 2)	UW Colleges	6,549,306	0
Total Federal Program 84.063				71,848,741	0
84.268		Federal Direct Student Loans (Note 18)	UW-Milwaukee	78,517,641	0
84.268		Federal Direct Student Loans (Note 18)	UW-Eau Claire	22,074,642	0
84.268		Federal Direct Student Loans (Note 18)	UW-Superior	8,261,711	0
84.268		Federal Direct Student Loans (Note 18)	UW-Whitewater	28,592,112	0
Total Federal Program 84.268				137,446,106	0

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL CATALOG NUMBER	OTHER IDENTIFYING NUMBER	FEDERAL PROGRAM	STATE AGENCY OR CAMPUS	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
<i>STUDENT FINANCIAL AID (SFA) CLUSTER</i>					
Other Federal Financial Assistance:					
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 19)	UW-Madison	491,862	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Milwaukee	300,307	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Eau Claire	255,171	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 19)	UW-Green Bay	44,744	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-La Crosse	142,032	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Oshkosh	159,553	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Parkside	64,852	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Platteville	114,563	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 19)	UW-River Falls	120,520	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Stevens Point	129,032	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Stout	182,933	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Superior	18,775	0
N/A	84.SFA	Administrative Cost Allowance (Note 19)	UW-Whitewater	165,780	0
N/A	84.SFA	Administrative Cost Allowance (Notes 2, 19)	UW Colleges	75,999	0
Total Administrative Cost Allowance				<u>2,266,123</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF EDUCATION				<u>541,115,691</u>	<u>0</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
93.108		Health Education Assistance Loans (Note 18)	HEAB	0	0
93.108		Health Education Assistance Loans (Notes 2, 18)	UW-Madison	0	0
Total Federal Program 93.108				<u>0</u>	<u>0</u>
93.342		Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (Notes 2, 17)	UW-Madison	1,040,762	0
93.364		Nursing Student Loans (Notes 2, 17)	UW-Madison	319,047	0
93.364		Nursing Student Loans (Note 17)	UW-Milwaukee	419,799	0
93.364		Nursing Student Loans (Note 17)	UW-Oshkosh	450,683	0
Total Federal Program 93.364				<u>1,189,529</u>	<u>0</u>
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds (Note 2)	UW-Madison	108,149	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Milwaukee	77,839	0
93.925		Scholarships for Health Professions Students from Disadvantaged Backgrounds	UW-Eau Claire	20,484	0
Total Federal Program 93.925				<u>206,472</u>	<u>0</u>
TOTAL SFA FROM U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>2,436,763</u>	<u>0</u>
TOTAL STUDENT FINANCIAL AID CLUSTER				<u>\$ 543,552,454</u>	<u>\$ 0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 8,401,362,899</u>	<u>\$ 1,967,774,043</u>

Notes to the State of Wisconsin

Schedule of Expenditures of Federal Awards ■

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose

The Schedule of Expenditures of Federal Awards presents a summary of the State of Wisconsin's expenditures financed by the federal government for the fiscal year ended June 30, 2004. For purposes of the schedule, federal programs have been classified into three types: 1) individual federal programs and other clusters, including grants received directly from the federal government and subgrants received from other organizations; 2) the research and development (R&D) cluster, including R&D grants received directly from the federal government and R&D subgrants received from other entities; and 3) the student financial aid (SFA) cluster. Direct federal awards and subgrants are presented for each federal agency and, when available, by catalog number.

Because the schedule presents only a selected portion of the activities of the State, it is not intended to and does not present the financial position or results of operations of the State.

B. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards has been prepared from the Wisconsin state agencies' and UW System's accounting and inventory records and from federal reports submitted by the state agencies to the various federal grantor agencies. The State's accounting records are maintained on a budgetary basis, in accordance with Wisconsin Statutes. State statutes and state accounting policies require that disbursements be recognized in the fiscal year in which

they are recorded for payment, except for certain state employee fringe benefits and selected other items that are recognized in the period to which the benefits relate, regardless of when paid. The State's centralized accounting records remain open until July 31 to permit the recording of expenditures applicable to the fiscal year ended June 30, in accordance with Wisconsin Statutes.

To eliminate double counting of subgrants between state agencies, the schedule includes expenditures reported by the state agency that received the funds directly from the U.S. government and does not include expenditures recorded by the subrecipient. For subgrants between UW campuses, however, the schedule includes expenditures reported by the UW campus that received the subgranted funds and does not include expenditures reported by the subgranting campus.

A timing variance may exist between the recording of expenditures in the accounting records and the reporting of the federal grant expenditures to the U.S. government or other subgrantor organizations.

C. State Agencies and UW Campuses Included

The following state agencies were included in the scope of the federal compliance portion of the audit:

1. Department of Health and Family Services (DHFS)
2. Department of Workforce Development (DWD)
3. University of Wisconsin (UW) System
4. Department of Transportation (DOT)
5. Department of Public Instruction (DPI)
6. Department of Administration (DOA)
7. Department of Natural Resources (DNR)
8. Department of Commerce (Commerce)
9. Department of Military Affairs (DMA)
10. Wisconsin Technical College System Board (WTCSB)
11. Department of Veterans Affairs (DVA)
12. Department of Justice (DOJ)
13. Department of Agriculture, Trade and Consumer Protection (DATCP)
14. Department of Corrections (DOC)
15. Higher Educational Aids Board (HEAB)
16. Wisconsin Historical Society (WHS)
17. Wisconsin Arts Board (Arts Board)
18. Wisconsin State Elections Board (Elections Board)
19. Educational Communications Board (ECB)
20. Child Abuse and Neglect Prevention Board (CANPB)
21. Public Service Commission (PSC)
22. Board of Commissioners of Public Lands (Public Lands)
23. Department of Tourism (Tourism)
24. Board on Aging and Long-Term Care (BOALTC)
25. Department of Revenue (DOR)

The following campuses or units of UW System were included in the scope of the audit:

1. UW-Madison
2. UW-Milwaukee
3. UW-Eau Claire
4. UW-Green Bay
5. UW-La Crosse
6. UW-Oshkosh
7. UW-Parkside
8. UW-Platteville
9. UW-River Falls
10. UW-Stevens Point
11. UW-Stout
12. UW-Superior
13. UW-Whitewater
14. UW Colleges
15. UW-Extension
16. UW System Administration (UW System Admin)
17. Wisconsin Humanities Council (Wis Humanities Council)

Federal awards administered by the Wisconsin Housing and Economic Development Authority were not included in the scope of this single audit because the single audit of that agency is performed separately by other auditors.

2. MAJOR FEDERAL GRANT PROGRAMS

As shown in the following table, the federal financial assistance expended by the State of Wisconsin during FY 2003-04 was \$9,304,033,893, consisting of \$8,366,030,467 in cash assistance and \$35,332,432 in noncash assistance reported in the Schedule of Expenditures of Federal Awards, and \$902,670,994 in outstanding loan balances. Not included in the amount of noncash assistance is the value of donated federal surplus personal property (catalog #39.003) described in Note 13. The loan balances are described in more detail in Notes 11, 14, 17, and 18.

Federal cash and noncash assistance, other than loan balances, expended by the State of Wisconsin during FY 2003-04 was \$8,401,362,899. The major grant threshold, as defined by OMB Circular A-133, was \$25,204,089. All federal programs with expenditures exceeding the threshold of \$25,204,089 are labeled type A programs. Each type A program that is considered to be low-risk is audited as a major program at least once every three years. The type A programs that are not considered to be low-risk are audited as major programs each year. The federal programs with expenditures under the threshold of \$25,204,089 are labeled as type B programs. For each low-risk type A program that is not audited as a major program, one high-risk type B program is selected to be audited as a major program. As provided for in

OMB Circular A-133, the number of high-risk type B programs to be audited is limited to one-half of the total number of type B programs assessed as being high-risk.

Federal Financial Assistance
FY 2003-04

Catalog Number	Name of Federal Program	Amount
Cash Assistance		\$8,366,030,467
Noncash Assistance:		
10.550	Food Donation	16,634,523
10.551	Food Stamps	4,753
10.569	Emergency Food Assistance Program (Food Commodities)	5,936,719
93.268	Immunization Grants	12,756,437
Total Noncash Assistance		35,332,432
Total Cash and Noncash Assistance as Shown in Schedule		8,401,362,899
Loan Balances as of June 30, 2004:		
20.205	Highway Planning and Construction	1,161,051
66.458	Capitalization Grants for Clean Water State Revolving Funds	625,703,086
66.468	Capitalization Grants for Drinking Water State Revolving Funds	94,070,494
84.038	Perkins Loan Program	170,973,500
93.108	Health Education Assistance Loans	664,134
93.342	Health Professions Student Loans	5,995,642
93.364	Nursing Student Loans	4,103,087
Total Loan Balances		902,670,994
Total Federal Financial Assistance		\$9,304,033,893

The State of Wisconsin administered 27 major federal programs that were tested for compliance with federal requirements for FY 2003-04. The total federal assistance, including noncash assistance and loan balances under these major grant programs, constituted 81 percent of the total federal financial assistance during the audit period. The major federal programs for FY 2003-04, as determined by the risk-based approach, are listed in the following table.

Major Federal Programs in FY 2003-04

Catalog Number	Federal Program	Expenditures	State Recipient
10.550	Food Donation	\$ 16,634,523	DPI
10.551/.561	Food Stamp Cluster ¹	300,675,131	DHFS/UW-Madison
10.553/.555/ .556/.559	Child Nutrition Cluster	104,493,624	DPI
10.558	Child and Adult Care Food Program	34,993,831	DPI
12.401	National Guard Military Operations and Maintenance Projects	23,558,573	DMA/DVA
14.239	HOME Investment Partnerships Program	14,402,896	Commerce
17.225	Unemployment Insurance	1,132,318,958	DWD
17.258/.259/.260	WIA Cluster	51,235,678	DWD
20.205/23.005	Highway Planning and Construction Cluster ²	547,951,423	DOT
20.218	National Motor Carrier Safety	3,442,050	DOT
66.458	Capitalization Grants for Clean Water State Revolving Funds ³	76,085,262	DNR
66.468	Capitalization Grants for Drinking Water State Revolving Funds ³	14,947,428	DNR
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	54,172,549	DWD
84.181	Special Education—Grants for Infants and Families with Disabilities	7,509,976	DHFS
84.369	Grants for State Assessments and Related Activities	6,997,106	DPI
93.558	Temporary Assistance for Needy Families	285,748,919	DWD
93.563	Child Support Enforcement	64,330,533	DWD
93.575/.596	Child Care Cluster	153,673,242	DWD/UW-Madison
93.645	Child Welfare Services—State Grants	5,571,909	DHFS
93.658	Foster Care—Title IV-E	94,846,844	DHFS/UW-Oshkosh
93.659	Adoption Assistance	36,910,973	DHFS
93.667	Social Services Block Grant	45,360,208	DHFS
93.767	State Children’s Insurance Program	93,382,581	DHFS
93.775/.777/.778	Medicaid Cluster	2,837,040,384	DHFS/DOJ
93.959	Block Grants for Prevention and Treatment of Substance Abuse	26,290,000	DHFS
97.004	State Domestic Preparedness Equipment Support Program	34,365,197	DOA/DMA/ UW-Madison
Various	Research and Development Cluster	473,433,302	UW System
Various	Student Financial Aid Cluster ⁴	146,006,870	UW-Madison
Various	Student Financial Aid Cluster ⁴	17,218,228	UW-Green Bay
Various	Student Financial Aid Cluster ⁴	18,875,975	UW-River Falls
Various	Student Financial Aid Cluster ⁴	19,020,671	UW Colleges
		\$6,741,494,844	

¹ Includes \$260,490,375 in benefit expenditures and \$4,753 in distributed food stamps.

² Does not include the amount of loans outstanding as of June 30, 2004 (see Note 11).

³ Does not include the amount of loans outstanding as of June 30, 2004 (see Note 14).

⁴ Does not include the amount of loans outstanding as of June 30, 2004 (see Notes 17 and 18).

The research and development cluster, a major program, is defined by OMB Circular A-133 as including all research activities, both basic and applied, and all development activities that are performed by a nonfederal entity. Research is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. Most grant documents from the federal government and other subgrantor organizations do not clearly identify a grant as research and development. Therefore, UW staff classify grants as research and development or as other than research and development. Staff for other state agencies do not classify any of their grants as research and development.

The student financial aid cluster is defined by OMB Circular A-133 as including those programs of general student assistance in which institutions participate, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs that provide fellowships or similar awards to students on a competitive basis, or for specified studies or research. The student financial aid cluster is a low-risk type A program and, therefore, must be audited at least once every three years. The Legislative Audit Bureau audits the student financial aid cluster at the UW campuses over a three-year cycle. During the FY 2003-04 audit, the student financial aid cluster was audited as a major program at UW-Madison, UW-Green Bay, UW-River Falls, and UW Colleges.

The Wisconsin Humanities Council is a nonprofit organization associated with UW System through its relationship with UW-Extension. UW-Extension is responsible for fiscal and personnel administration of the Council. At the request of the National Endowment for the Humanities, the Wisconsin Humanities Council was included as a unit within UW System, and the Promotion of the Humanities—Federal/State Partnership grant (catalog #45.129) was audited as if it were a major program.

3. FEDERAL CATALOG NUMBERS

Some grant documents from the federal government and other subgrantor organizations do not provide the catalog of federal domestic assistance number to the state agency or UW campus receiving funds. Federal catalog numbers are presented in the schedule when they were included in the grant agreements or could be determined based on a grant's source and purpose. For grants that did not clearly state a federal catalog number, the schedule includes the grant or a total for several grants, with an indication of "N/A," for not available. For the direct grants and subgrants in the individual programs and other clusters, an "other identifying number," when available, is shown if the federal catalog number is not available.

For the research and development cluster, direct awards are presented for each federal agency, by catalog number, when available. Direct grants without a catalog number are presented for each federal agency and, where applicable, for the major subdivisions within the agency.

4. AMOUNT PROVIDED TO SUBRECIPIENTS

OMB Circular A-133 requires the Schedule of Expenditures of Federal Awards, to the extent practical, to include the amount provided to subrecipients under each federal program. To the extent practical, the amount provided to subrecipients was determined for the federal programs at the state agencies and UW System.

5. POTENTIAL FEDERAL SANCTIONS AND DISALLOWANCES

The U.S. Department of Agriculture assesses a sanction against a state if its annual error rate for eligibility and benefit determinations exceeds the national average for Food Stamps (catalog #10.551). As shown in the following table, Wisconsin's error rates for FFY 1993-94 through FFY 2001-02 exceeded the national average, resulting in sanctions totaling \$12,866,521.

Sanctions for Food Stamps Program
As of June 30, 2004

FFY(s)	Wisconsin's Combined Error Rate	National Average Error Rate	Sanctions Assessed to Date
1994-1996	10.51% - 12.10%	9.2% - 10.32%	\$1,200,000
1997	13.70	9.88	2,340,053
1998	14.58	10.69	689,391
1999	13.42	9.88	606,446
2000	12.72	8.91	1,671,222
2001	13.14	8.66	2,873,308
2002	12.69	8.26	3,486,101
2003	9.32	6.64	0
Total			\$12,866,521

The Food Stamp Reauthorization Act of 2002 made substantial changes to the Quality Control system that measures the State's payment accuracy in issuing food stamp benefits. Effective for the FFY 2002-03 Quality Control review period, a new two-year sanction system is in place. Under this new system, a sanction amount shall be established whenever, for two consecutive years, there is a 95 percent statistical probability that a state's payment error rate exceeds 105 percent of the national performance measure for payment error rates. FFY 2002-03 serves as the base year for this new system and, as such, no sanction amounts were established for FFY 2002-03. However, there is a 95 percent statistical probability that Wisconsin's payment error rate of 9.32 percent exceeds 105 percent of the national performance measure for FFY 2002-03. If there is also a 95 percent statistical probability that Wisconsin's payment error rate for FFY 2003-04 exceeds 105 percent of the national performance measure for FFY 2003-04, a sanction may be established for FFY 2003-04. Complete error rate and sanction information is not yet available for FFY 2003-04.

Wisconsin is required to spend the sanctioned amounts on payment accuracy activities, outreach activities, and federally approved activities for improving Food Stamps operations. As of July 31, 2004, the State had spent \$8,018,934 on these activities.

The U.S. Department of Health and Human Services' Office of Inspector General (OIG) conducted a review of school-based services provided under the Medical Assistance Program (catalog #93.778) during FY 1999-2000. The federal OIG review concluded that providers did not always maintain the required supporting documentation and recommended that the Department of Health and Family Services refund the federal share, or \$315,474, of costs that were not allowed. As of February 28, 2005, the Department of Health and Family Services had not refunded the federal share because it had not received formal notification from the federal Centers for Medicaid and Medicare Services that repayment is required. When notified, the Department of Health and Family Services intends to return the federal share.

A federal review of Aid to Families with Dependent Children (AFDC) (catalog #93.560) overpayment recoveries received between July 1, 1996, and September 30, 2001, concluded that the Department of Workforce Development's practices for reporting and remitting AFDC overpayment recoveries to the federal government were not in accordance with federal requirements. The U.S. Department of Health and Human Services recommended that the State refund the federal share, or \$10,711,338 of these recoveries. In its May 2002 response, the Department of Workforce Development contended that it followed the instructions included in the FFY 1998-99 federal transmittal documents and, therefore, was in compliance with federal requirements until the issuance of a FFY 1999-2000 federal transmittal document. The Department of Workforce Development estimates that the liability resulting from noncompliance after the issuance of the

FFY 1999-2000 instructions, which became effective on September 30, 2000, is \$1,400,000. The Department of Workforce Development continues to negotiate with the federal government to resolve this issue.

6. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) REBATES

During FY 2003-04, the Department of Health and Family Services received \$22,959,841 in cash rebates from infant formula manufacturers from the sale of formula to participants in WIC (catalog #10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(m) as a cost-containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the Department of Health and Family Services to extend program benefits to 37,109 more people than could have been served during FY 2003-04 in the absence of the rebate contracts.

7. COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM

The Community Development Block Grants/State's Program (catalog #14.228) provides funds to local units of government to establish revolving funds for loans to businesses. Loan repayments from businesses in excess of certain program income limits must be returned to the State. Included as expenditures of the program is a total of \$2,623,274 that was supported by funds returned to the State.

8. STATE CRIMINAL ALIEN ASSISTANCE PROGRAM

During FY 2003-04, the Department of Corrections received \$2,464,276 in awards from the U.S. Department of Justice under the State Criminal Alien Assistance Program (catalog #16.606). This grant is awarded to cover the costs previously incurred by the State for housing undocumented criminal aliens in the State's correctional system. There are no restrictions imposed on the use of the funds, and the grant program guidelines state that the funds should be treated as being expended as of the date received. As mandated by the Wisconsin Legislature, the Department of Corrections did not spend the \$2,464,276 during FY 2003-04, but rather deposited the funds directly to the General Fund to automatically lapse and be available for appropriation by the Legislature. In the Schedule of Expenditures of Federal Awards, the expenditure of these funds is shown under DOC; however, because the funds were lapsed to the General Fund for appropriation by the Legislature, no expenditures were recorded by the Department of Corrections for this grant for FY 2003-04.

9. UNEMPLOYMENT INSURANCE

FY 2003-04 expenditures for Unemployment Insurance (catalog #17.225) include \$929,004,258 in benefits funded by the Wisconsin Unemployment Reserve Fund, \$28,746,960 in federally funded regular benefits, \$108,369,326 in federally funded temporary extended benefits, and \$66,198,414 in federally funded administrative costs.

10. HIGHWAY PLANNING AND CONSTRUCTION

Expenditures for Highway Planning and Construction (catalog #20.205) include \$7.3 million in project charges that have been incurred in excess of the federally approved project budget amount. The Wisconsin Department of Transportation will seek federal approval for increases to project budgets, and federal reimbursements are expected in the next fiscal year.

11. LOAN FUNDS FROM FEDERAL HIGHWAY ADMINISTRATION AND FEDERAL RAILWAYS ADMINISTRATION

The Wisconsin Department of Transportation received \$30,000 during FY 2003-04 and \$1,455,000 in prior years from the Federal Highway Administration under Highway Planning and Construction (catalog #20.205) to establish a revolving loan fund to assist local government transit and highway projects. The Department of Transportation has issued \$1,425,000 in loans to local municipalities; \$1,161,051 remains outstanding as of June 30, 2004.

During FY 1994-95, the Department of Transportation received \$70,400 in loan funds from the Federal Railways Administration under Local Rail Freight Assistance (catalog #20.308). It has issued the full amount of these loan funds to railroads. As of June 30, 2004, all loans have been repaid.

12. TEMPORARY STATE FISCAL RELIEF

During FY 2003-04, the State received a \$91,196,453 Temporary State Fiscal Relief (catalog #21.999) award from the U.S. Department of the Treasury under Section 601, Temporary State Fiscal Relief, of the Jobs and Growth Tax Relief Reconciliation Act of 2003. In the Schedule of Expenditures of Federal Awards, the expenditure of these funds is shown under DOA; however, the expenditures, which were used to provide essential government services, were incurred by a variety of state agencies in conducting government operations.

13. DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY

The Department of Administration is responsible for administration of the Donation of Federal Surplus Personal Property program (catalog #39.003). It has contracted with Wisconsin Technical College System Foundation, Inc., to receive and distribute the federal surplus property. As of July 1, 2003, the Foundation had on hand property with an initial cost to the federal government of \$6,593,384. During FY 2003-04, the Foundation received from the federal government surplus personal property having an initial cost to the federal government of \$11,231,765. During the period, property with an initial cost of \$15,354,247 was distributed, leaving property with an initial cost to the federal government of \$2,470,902 on hand as of June 30, 2004. The Department of Administration does not maintain records of the fair-market value of the property received but believes it is below the type A major grant threshold established by OMB Circular A-133.

14. CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS

The State of Wisconsin Environmental Improvement Fund is an enterprise fund of the State and is jointly administered by the Department of Natural Resources and the Department of Administration. Included in the Environmental Improvement Fund is the Clean Water Fund Direct Loan Program, funded primarily by the federal government under the Capitalization Grants for Clean Water State Revolving Funds (catalog #66.458) and Capitalization Grants for Drinking Water State Revolving Funds (catalog #66.468). As of June 30, 2004, loans outstanding were \$625,703,086 and \$94,070,494, respectively. Federal reporting requirements for the Clean Water Fund Direct Loan Program include financial statements prepared in accordance with generally accepted accounting principles, as well as information regarding loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar details on other forms of assistance. The Department of Natural Resources and the Department of Administration have previously provided this information to the U.S. Environmental Protection Agency in the following documents:

- the Environmental Improvement Fund program's FY 2003-04 and FY 2002-03 audited financial statements, prepared in accordance with accounting principles generally accepted in the United States, including supplementary information specific to the Clean Water Fund Direct Loan Program;
- the State Revolving Fund intended use plan for FY 2003-04, prepared by the Department of Natural Resources; and

- the State Revolving Fund annual report for FY 2003-04, prepared by the Department of Natural Resources and the Department of Administration.

Copies of these documents are available from:

Wisconsin Department of Natural Resources
Bureau of Community Financial Assistance
P.O. Box 7921
Madison, WI 53707

The expenditures included in the Schedule of Expenditures of Federal Awards are the amounts recorded on the State of Wisconsin's accounting system in accordance with the basis of accounting described in Note 1(B) and are not intended to be in accordance with generally accepted accounting principles.

15. SOCIAL SERVICES BLOCK GRANT

Social Services Block Grant (catalog #93.667) expenditures claimed for federal reimbursement are not based directly on the Department of Health and Family Services' accounting records for the grant. The grant expenditure claims are based on the social services expenditures reported by the county social service agencies throughout the state and summarized by the Department of Health and Family Services' Community Aids Reporting System.

Expenditures reported in the schedule for the Social Services Block Grant include \$13,420,500 transferred from the federal award for Temporary Assistance for Needy Families (catalog #93.558).

16. FEE-FOR-SERVICE PROGRAMS AND FIXED-PRICE CONTRACTS

State agencies and UW System received fees for services or reimbursement under fixed-price contracts with the federal government or other subgrantor organizations. Actual costs to provide the services are not required to be reported to the federal government or other subgrantor organizations. The schedule includes actual amounts charged to the fixed-price contracts, which may be more than, equal to, or less than the contract funds received from the federal grantor agency or other subgrantor organizations.

17. LOANS COLLECTED BY THE UNIVERSITY OF WISCONSIN

The expenditures in the schedule for the loan programs consist of loans advanced to students and collection costs charged to the loan funds during FY 2003-04. For the Perkins Loan Program, the expenditures in the schedule are funded by the federal capital contributions, institutional match, and loan repayments or other fees collected from student borrowers. Not included in

the schedule is the amount of outstanding loans. The Perkins Loan (catalog #84.038), Health Professions Student Loans (catalog #93.342), and Nursing Student Loans (catalog #93.364) funds consisted of the following student loan receivable balances:

	Outstanding Balance, <u>June 30, 2004</u>
Perkins Loans:	
UW-Madison and UW-Green Bay	\$ 66,498,874
UW-Milwaukee	17,044,712
UW-Eau Claire	15,895,440
UW-La Crosse	6,742,064
UW-Oshkosh	6,552,062
UW-Parkside	2,858,552
UW-Platteville	5,402,624
UW-River Falls	5,865,764
UW-Stevens Point	16,507,946
UW-Stout	13,614,732
UW-Superior	1,709,453
UW-Whitewater	10,371,404
UW Colleges	<u>1,909,873</u>
Total Perkins Loans	\$170,973,500
Health Professions Student Loans:	
UW-Madison	\$ 5,995,642
Nursing Student Loans:	
UW-Madison	\$ 1,257,008
UW-Milwaukee	1,181,409
UW-Oshkosh	<u>1,664,670</u>
Total Nursing Student Loans	\$ 4,103,087

18. OTHER LOAN PROGRAMS

UW System participates in Federal Family Education Loans (FFEL) (catalog #84.032), a program that includes Stafford Loans, Supplemental Loans for Students, and Parent Loans for Undergraduate Students. FFEL is a component of the student financial aid cluster. Lending institutions, such as banks, provide funds to students attending UW campuses, and UW staff are involved with certifying loan applications and distributing loan checks to the student borrowers. The FFEL amounts disbursed to students during FY 2003-04 are shown in the schedule. For all UW campuses, the total outstanding loan balance for FFEL is not available.

UW-Milwaukee, UW-Eau Claire, UW-Superior, and UW-Whitewater participate in Federal Direct Loans (catalog #84.268) instead of FFEL. The Federal Direct Loans program is similar to FFEL except that the UW campuses,

rather than financial institutions, are responsible for disbursing the loans. In addition, the loan funds are provided by the U.S. Department of Education. The Federal Direct Loans amounts advanced to students during FY 2003-04 are included in the schedule. For all UW campuses, the total outstanding loan balance for the Federal Direct Loans program is not available.

Before July 1, 1998, UW-Madison participated in Health Education Assistance Loans (HEAL) (catalog #93.108). The HEAL program is a component of the student financial aid cluster. Lending institutions, such as banks, provided funds to students enrolled in education programs for certain health professions, and UW-Madison staff were involved with the certification of loan applications. No new loans were made during the fiscal year, and no new loans will be made in the future. The total outstanding loan balance for the HEAL program at UW-Madison is not available.

The Higher Educational Aids Board also provided student loans funded by the HEAL program to eligible medical and dental students at qualifying universities or colleges in Wisconsin. These student loans are insured as to payment by the U.S. Department of Health and Human Services if a claim is filed after default, death, disability, or bankruptcy. The Higher Educational Aids Board did not receive any federal funds for claims from the U.S. Department of Health and Human Services in FY 2003-04. No new loans were made during the fiscal year, and no new loans will be made in the future. As of June 30, 2004, the balance of HEAL loans outstanding at the Higher Educational Aids Board was \$664,134.

19. ADMINISTRATIVE COST ALLOWANCE

Included in the student financial aid cluster are the total expenditures for the administrative cost allowance provided by Federal Supplemental Educational Opportunity Grants (catalog #84.007), the Federal Work-Study Program (catalog #84.033), the Perkins Loan Program (catalog #84.038), and the Federal Pell Grant Program (catalog #84.063). The actual administrative cost allowance amount earned during the award year for each program has not been determined and is not included in the amount of expenditures for the four separate student financial aid programs.

20. PROGRAM INCOME

In some cases, program income related to federal grants is deposited in federal grant accounts and is spent for activities related to a grant. Certain program income accounts were identified by the state agencies and UW campuses and excluded from the schedule. However, the schedule includes an unknown amount of expenditures funded by program income sources and not funded directly by federal grants.

Appendix 1

Federal Expenditures under the Twelve Largest Federal Grant Programs FY 1999-2000 through FY 2003-04

<u>Grant Program</u>	<u>FY 1999-2000</u>	<u>FY 2000-01</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>	<u>Dollar Change FY 1999-2000 through FY 2003-04</u>	<u>Percentage Change FY 1999-2000 through FY 2003-04</u>
Medicaid Cluster	\$1,934,144,025	\$2,355,546,243	\$2,500,342,126	\$2,848,978,878	\$2,837,040,384	\$902,896,359	46.7%
Unemployment Insurance ¹	566,590,860	745,520,799	1,125,078,278	1,258,874,970	1,132,318,958	565,728,098	99.8
Highway Planning and Construction Cluster	498,860,507	534,118,901	583,835,193	561,814,343	547,951,423	49,090,916	9.8
Student Financial Aid Cluster	378,790,477	396,698,400	435,935,091	484,121,456	543,552,454	164,761,977	43.5
Research and Development Cluster	299,802,747	329,355,524	368,546,653	429,426,035	473,433,302	173,630,555	57.9
Food Stamp Cluster ²	164,000,945	175,511,322	223,586,181	256,077,737	300,675,131	136,674,186	83.3
Temporary Assistance for Needy Families	225,714,662	299,281,750	350,286,728	347,629,766	285,748,919	60,034,257	26.6
Special Education Cluster	79,925,925	98,836,923	106,804,196	146,258,814	166,029,106	86,103,181	107.7
Child Care Cluster	102,143,970	134,222,598	157,076,786	162,544,383	153,673,242	51,529,272	50.4
Title I Grants to Local Educational Agencies	124,909,782	128,768,891	121,976,693	144,902,728	148,162,923	23,253,141	18.6
Child Nutrition Cluster	84,219,148	83,637,580	93,462,724	97,612,886	104,493,624	20,274,476	24.1
Foster Care—Title IV-E	99,707,633	84,564,498	87,335,071	73,832,971	94,846,844	(4,860,789)	-4.9

¹Consists primarily of insurance benefits paid from employer contributions and not directly from federal grants.

²Includes electronic food stamp benefits and administrative expenditures.

Appendix 2

State Agency Contact Information

Listed below are the Wisconsin state agencies other than the University of Wisconsin that are included in the scope of the FY 2003-04 single audit, along with agency contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. These agencies may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit. University of Wisconsin campus contact information is presented as Appendix 3.

Department of Health and Family Services

Ms. Helene Nelson, Secretary
Audit Contact: Ms. Sally Acuff, Audit Liaison
Bureau of Fiscal Services
1 West Wilson Street
P.O. Box 7850
Madison, Wisconsin 53707-7850
(608) 266-9576
fax: (608) 264-9874
e-mail: acuffsa@dhfs.state.wi.us

Department of Workforce Development

Ms. Roberta Gassman, Secretary
Audit Contact: Mr. Kipp Sonnentag, Controller
Bureau of Finance
201 East Washington Avenue, Room G400
P.O. Box 7946
Madison, Wisconsin 53707-7946
(608) 266-7272
fax: (608) 267-7952
e-mail: kipp.sonnentag@dwd.state.wi.us

Department of Transportation

Mr. Frank Busalacchi, Secretary
Audit Contact: Mr. Edward Tuecke, Section Chief
General Accounting Section
4802 Sheboygan Avenue
P.O. Box 7366
Madison, Wisconsin 53707-7366
(608) 266-2437
fax: (608) 267-4455
e-mail: edward.tuecke@dot.state.wi.us

Department of Public Instruction

Ms. Elizabeth Burmaster, State Superintendent
Audit Contact: Ms. Suzanne Linton, Director
Management Services
125 South Webster Street
P.O. Box 7841
Madison, Wisconsin 53707-7841
(608) 266-3320
fax: (608) 266-3644
e-mail: *suzanne.linton@dpi.state.wi.us*

Department of Administration

Mr. Marc Marotta, Secretary
Audit Contact: Ms. Martha Kerner, Director
Bureau of Financial Management
101 East Wilson Street, 9th Floor
P.O. Box 7869
Madison, Wisconsin 53707-7869
(608) 266-1359
fax: (608) 264-9500
e-mail: *martha.kerner@doa.state.wi.us*

Department of Natural Resources

Mr. Scott Hassett, Secretary
Audit Contact: Ms. Blanca Rivera, Director
Bureau of Finance
101 South Webster Street
P.O. Box 7921
Madison, Wisconsin 53707-7921
(608) 266-2951
fax: (608) 264-6277
e-mail: *blanca.rivera@dnr.state.wi.us*

Department of Commerce

Ms. Mary P. Burke, Secretary
Audit Contact: Ms. Colleen Holtan, Director
Bureau of Fiscal and Procurement Services
201 West Washington Avenue, 6th Floor
P.O. Box 7970
Madison, Wisconsin 53707-7970
(608) 267-7200
fax: (608) 266-7057
e-mail: *choltan@commerce.state.wi.us*

Department of Military Affairs

Major General Albert H. Wilkening, Adjutant General
Audit Contact: Mr. Brett Coomber, Budget and Policy Manager
The Adjutant General's Office
2400 Wright Street
P.O. Box 14587
Madison, Wisconsin 53714-0587
(608) 242-3155
fax: (608) 242-3154
e-mail: brett.coomber@dma.state.wi.us

Wisconsin Technical College System Board

Mr. Dan Clancy, President
Audit Contact: Mr. Norman Kenney, Assistant Vice President
Office of Internal Operations
345 West Washington Avenue, 2nd Floor
P.O. Box 7874
Madison, Wisconsin 53707-7874
(608) 266-1766
fax: (608) 266-1690
e-mail: norman.kenney@wtcssystem.org

Department of Veterans Affairs

Mr. John Scocos, Secretary
Audit Contact: Mr. Randy Krueger, Director
Bureau of Fiscal Services
30 West Mifflin Street
P.O. Box 7843
Madison, Wisconsin 53707-7843
(608) 267-1789
fax: (608) 267-0403
e-mail: randy.krueger@dva.state.wi.us

Department of Justice

Ms. Peggy A. Lautenschlager, Attorney General
Audit Contact: Mr. Dan Oakland, Financial Officer
Bureau of Budget and Finance
17 West Main Street
P.O. Box 7857
Madison, Wisconsin 53707-7857
(608) 266-2609
fax: (608) 266-1656
e-mail: oaklanddl@doj.state.wi.us

Department of Agriculture, Trade and Consumer Protection

Mr. Rod Nilsestuen, Secretary
Audit Contact: Ms. Karen VanSchoonhoven, Director
Bureau of Finance
2811 Agriculture Drive
P.O. Box 8911
Madison, Wisconsin 53708-8911
(608) 224-4800
fax: (608) 224-4737
e-mail: *karen.vanschoonhoven@datcp.state.wi.us*

Department of Corrections

Mr. Matthew J. Frank, Secretary
Audit Contact: Mr. Jerry F. Salvo, Director
Bureau of Finance and Administrative Services
3099 East Washington Avenue
P.O. Box 7925
Madison, Wisconsin 53707-7925
(608) 240-5412
fax: (608) 240-3342
e-mail: *jerry.salvo@doc.state.wi.us*

Higher Educational Aids Board

Ms. Connie Hutchison, Executive Secretary
Audit Contact: Ms. Sherrie Nelson, Financial Manager
Office of Administrative Services/Fiscal Affairs
131 West Wilson Street, Suite 902
P.O. Box 7885
Madison, Wisconsin 53707-7885
(608) 267-2944
fax: (608) 267-2808
e-mail: *sherrie.nelson@heab.state.wi.us*

Wisconsin Historical Society

Mr. Ellsworth H. Brown, Director
Audit Contacts: Mr. David Seligman, Administrator
Mr. Paul Hamilton, Accountant
Division of Administrative Services
816 State Street, Room 325
Madison, Wisconsin 53706
(608) 264-6434
(608) 264-6426
fax: (608) 264-6433
e-mail: *dhseligman@whs.wisc.edu*
pjhamilton@whs.wisc.edu

Wisconsin Arts Board

Mr. George Tzougros, Executive Director
Audit Contact: Ms. Connie Miller, Assistant Director for Administration
101 East Wilson Street, 1st Floor
Madison, Wisconsin 53703
(608) 266-0841
fax: (608) 267-0380
e-mail: *connie.miller@arts.state.wi.us*

Wisconsin State Elections Board

Mr. Kevin J. Kennedy, Executive Director
Audit Contact: Ms. Sharrie Hauge, Campaign Finance and Agency Operations Director
17 West Main Street, Suite 310
P.O. Box 2973
Madison, Wisconsin 53703
(608) 266-0404
fax: (608) 267-0500
e-mail: *sharrie.hauge@seb.state.wi.us*

Educational Communications Board

Ms. Wendy Wink, Executive Director
Audit Contact: Mr. Shawn Garvey, Director of Fiscal Services
Finance and Administrative Services Division
3319 West Beltline Highway
P.O. Box 4296
Madison, Wisconsin 53713-4296
(608) 264-9668
fax: (608) 264-9664
e-mail: *sgarvey@ecb.state.wi.us*

Child Abuse and Neglect Prevention Board

Ms. Mary Anne Snyder, Executive Director
Audit Contact: Ms. Sally Acuff, Audit Liaison
Bureau of Fiscal Services
Department of Health and Family Services
1 West Wilson Street
P.O. Box 7850
Madison, Wisconsin 53707-7850
(608) 266-9576
fax: (608) 264-9874
e-mail: *acuffsa@dhfs.state.wi.us*

Public Service Commission

Ms. Burneatta Bridge, Chairperson
Audit Contact: Mr. Gordon Grant, Director
Bureau of Fiscal Services
610 North Whitney Way, 2nd Floor
P.O. Box 7854
Madison, Wisconsin 53707-7854
(608) 267-9086
fax: (608) 266-3957
e-mail: gordon.grant@psc.state.wi.us

Board of Commissioners of Public Lands

Ms. Tia Nelson, Executive Secretary
Audit Contact: Ms. Denise Nechvatal, Accountant
125 South Webster Street, Room 200
P.O. Box 8943
Madison, Wisconsin 53703-8943
(608) 266-3788
fax: (608) 267-2787
email: denise.nechvatal@bcpl.state.wi.us

Department of Tourism

Mr. Jim Holperin, Secretary
Audit Contact: Mr. Glenn Aumann, Accountant
Bureau of Administrative Services
P.O. Box 8690
Madison, Wisconsin 53708-8690
(608) 266-7933
fax: (608) 266-3403
e-mail: gaumann@tourism.state.wi.us

Board on Aging and Long-Term Care

Mr. George F. Potaracke, Executive Director
1402 Pankratz Street, Suite 111
Madison, Wisconsin 53704-4001
(608) 246-7014
fax: (608) 246-7001
e-mail: george.potaracke@ltc.state.wi.us

Department of Revenue

Mr. Michael L. Morgan, Secretary
Audit Contact: Mr. Anthony Timmons, Director
Financial Management Services Bureau
2135 Rimrock Road
P.O. Box 8933 MD# 6-261
Madison, Wisconsin 53708-8933
(608) 266-8469
fax: (608) 266-2204
e-mail: anthony.timmons@dor.state.wi.us

Appendix 3

University of Wisconsin Campus Contact Information

Listed below are the University of Wisconsin campuses included in the scope of the FY 2003-04 single audit, along with campus contact names, addresses, telephone numbers, fax numbers, and e-mail addresses. These campuses may be contacted regarding resolution of audit findings and questioned costs, or other matters concerning the audit.

UW-Madison for student financial aids:

Mr. John D. Wiley, Chancellor
Audit Contact: Mr. Steve Van Ess, Director
Office of Student Financial Services
University of Wisconsin-Madison
432 North Murray Street
Madison, Wisconsin 53706-1496
(608) 263-3202
fax: (608) 262-9068
e-mail: *steve.vaness@finaid.wisc.edu*

UW-Madison for other federal compliance:

Audit Contact: Mr. Robert Andresen, Assistant Director, Post Award Services
Office for Research and Sponsored Programs
University of Wisconsin-Madison
750 University Avenue, Room 450
Madison, Wisconsin 53706-1490
(608) 262-3822
fax: (608) 262-5111
e-mail: *randresen@rsp.wisc.edu*

UW-Milwaukee:

Dr. Carlos E. Santiago, Chancellor
Audit Contact: Mr. Paul Rediske, Director of Internal Audit
University of Wisconsin-Milwaukee
P.O. Box 413
Milwaukee, Wisconsin 53201
(414) 229-5586
fax: (414) 229-6539
e-mail: *pwr@bfs.uwm.edu*

UW-Eau Claire:

Ms. Vicki Lord Larson, Interim Chancellor
Audit Contact: Ms. Valerie Wing, Internal Auditor
University of Wisconsin-Eau Claire
NUR-216
Eau Claire, Wisconsin 54701
(715) 836-5407
fax: (715) 836-4319
e-mail: wingvc@uwec.edu

UW-Green Bay:

Mr. W. Bruce Shepard, Chancellor
Audit Contact: Mr. John Majewski, Internal Auditor, Business and Finance
University of Wisconsin-Green Bay
CL 835B
2420 Nicole Drive
Green Bay, Wisconsin 54311-7001
(920) 465-5067
fax: (920) 465-2038
e-mail: majewskj@uwgb.edu

UW-La Crosse:

Dr. Douglas N. Hastad, Chancellor
Audit Contact: Ms. Sharon Radtke, Controller
University of Wisconsin-La Crosse
125 Graff Main Hall
La Crosse, Wisconsin 54601
(608) 785-8598
fax: (608) 785-8544
e-mail: radtke.shar@uwlax.edu

UW-Oshkosh:

Mr. Richard H. Wells, Chancellor
Audit Contact: Mr. Shawn H. Kelly, Internal Auditor
University of Wisconsin-Oshkosh
800 Algoma Boulevard
Oshkosh, Wisconsin 54901-8609
(920) 424-3483
fax: (920) 424-2240
e-mail: kellys@uwosh.edu

UW-Parkside:

Mr. John P. Keating, Chancellor
Audit Contact: Ms. Sandra Plawman, Internal Auditor
University of Wisconsin-Parkside
900 Wood Road, Box 2000
Kenosha, Wisconsin 53141-2000
(262) 595-3223
fax: (262) 595-2990
e-mail: *plawman@uwp.edu*

UW-Platteville:

Mr. David J. Markee, Chancellor
Audit Contact: Ms. Christine Brown
University of Wisconsin-Platteville
334 Brigham Hall
1 University Plaza
Platteville, Wisconsin 53818
(608) 342-1286
fax: 608-342-1232
e-mail: *brownc@uwplatt.edu*

UW-River Falls:

Mr. Virgil C. Nylander, Interim Chancellor
Audit Contact: Ms. Mary Halada, Vice Chancellor Administration & Finance
University of Wisconsin-River Falls
410 South Third Street
River Falls, Wisconsin 54022-5001
(715) 425-3882
fax: (715) 425-3939
e-mail: *mary.l.halada@uwrf.edu*

UW-Stevens Point:

Ms. Linda Bunnell, Chancellor
Audit Contact: Ms. Christine Cherney, Internal Auditor-Senior
University of Wisconsin-Stevens Point
2100 Main Street
Stevens Point, Wisconsin 54481
(715) 346-4693
fax: (715) 346-4011
e-mail: *ccherney@uwsp.edu*

UW-Stout:

Mr. Charles W. Sorenson, Chancellor
Audit Contact: Ms. Kim Schulte-Shoberg, Internal Auditor-Senior
University of Wisconsin-Stout
Administrative and Student Life Services
Room 225 Administration Building
Menomonie, Wisconsin 54751-0790
(715) 232-2641
fax: 715-232-1527
e-mail: *schulte-shobergk@uwstout.edu*

UW-Superior:

Mr. Julius E. Erlenbach, Chancellor
Audit Contact: Ms. Janet K. Hanson, Vice Chancellor for Administration and Finance
University of Wisconsin-Superior
P.O. Box 2000
Superior, Wisconsin 54880
(715) 394-8014
fax: (715) 394-8171
e-mail: *jhanson@uwsuper.edu*

UW-Whitewater:

Mr. John W. Miller, Chancellor
Audit Contact: Ms. Indra Mohabir-Engstrand, Internal Auditor-Senior
University of Wisconsin-Whitewater
800 West Main Street
Whitewater, Wisconsin 53190-1790
(262) 472-5671
fax: (262) 472-5668
e-mail: *mohabiri@uww.edu*

UW Colleges:

Ms. Margaret Cleek, Interim Chancellor
Audit Contact: Mr. Gregory P. Johnson, Internal Auditor
University of Wisconsin Colleges
780 Regent Street, Box 8680
Madison, Wisconsin 53708-8680
(608) 265-5765
fax: (608) 265-5770
e-mail: *gjohnson@uwc.edu*

UW-Extension:

Mr. Marv Van Kekerix, Interim Chancellor
Audit Contact: Mr. Mahmud Safavi, Internal Auditor
University of Wisconsin-Extension
432 North Lake Street Room 501B
Madison, Wisconsin 53706-1498
(608) 263-7810
fax: (608) 262-8404
e-mail: *mahmud.safavi@uwex.edu*

UW System Administration:

Mr. Kevin P. Reilly, President
Audit Contact: Ms. Deborah Durcan, Vice President for Finance
University of Wisconsin System Administration
1752 Van Hise Hall
1220 Linden Drive
Madison, Wisconsin 53706
(608) 262-1311
fax: (608) 262-3985
e-mail: *ddurcan@uwsa.edu*

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